



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

Principal Office: N30 W5926 LINCOLN BOULEVARD  
P.O. BOX 767  
CEDARBURG, WI 53012-0767

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I DALE LYTHJOHAN of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/09/2005  
(Date)

GENERAL MANAGER

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(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CEDARBURG LIGHT & WATER COMMISSION

**Utility Address:** N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

**When was utility organized?** 12/28/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.cedarburglightandwater.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JILL S FRANK

**Title:** OFFICE MANAGER

**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

**Telephone:** (262) 375 - 7650

**Fax Number:** (262) 375 - 7655

**E-mail Address:** JFRANK@WPPISSYS.ORG

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** JOSEPH DORR

**Title:** COMMISSION PRESIDENT

**Office Address:**

W67N721 FRANKLIN AVE

CEDARBURG, WI 53012

**Telephone:** (262) 377 - 3197

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN ANDRES**Title:** PARTNER**Office Address:** VIRCHOW KRAUSE & COMPANY

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 3/31/2005**Period covered by most recent audit:** CALENDAR YEAR 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DALE A. LYTHJOHAN**Title:** GENERAL MANAGER**Office Address:**

N30 W5926 LINCOLN BLVD.

P.O. BOX 767

CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** DLYTHJOHAN@WPPISYS.ORG

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**Name:** STEVE BELL**Title:** ELECTRIC SUPERINTENDENT**Office Address:**

N30 W5926 LINCOLN BLVD.

P.O. BOX 767

CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650 EXT**Fax Number:** (262) 375 - 7655**E-mail Address:** SBELL@WPPISYS.ORG

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**Name:** TIM MARTIN**Title:** WATER SUPERINTENDENT**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** tmartin@wppisys.org

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**Name of utility commission/committee:** CEDARBURG LIGHT & WATER COMMISSION

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**Names of members of utility commission/committee:**

CHARLES T BRADBURN, VICE PRESIDENT

JAMES COUTTS

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## IDENTIFICATION AND OWNERSHIP

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**Names of members of utility commission/committee:**

JOE DORR, PRESIDENT  
BLAINE HILGENDORF, SECRETARY  
BOB LOOMIS, COUNCIL REPRESENTATIVE

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**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    ) -

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**    1/1/2004                      12/31/2004

**Provide a brief description of the nature of Contract Operations being provided:**

NONE

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	9,584,439	9,408,868	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	7,529,157	7,264,788	<b>2</b>
Depreciation Expense (403)	553,321	539,358	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	521,385	536,608	<b>5</b>
<b>Total Operating Expenses</b>	<b>8,603,863</b>	<b>8,340,754</b>	
<b>Net Operating Income</b>	<b>980,576</b>	<b>1,068,114</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>980,576</b>	<b>1,068,114</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,262	(310)	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	68,724	88,153	<b>10</b>
Miscellaneous Nonoperating Income (421)	191,318	329,507	<b>11</b>
<b>Total Other Income</b>	<b>266,304</b>	<b>417,350</b>	
<b>Total Income</b>	<b>1,246,880</b>	<b>1,485,464</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(81,407)	0	<b>12</b>
Other Income Deductions (426)	168,398	149,370	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>86,991</b>	<b>149,370</b>	
<b>Income Before Interest Charges</b>	<b>1,159,889</b>	<b>1,336,094</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	27,236	41,866	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,148	4,839	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	313	360	<b>18</b>
Interest Charged to Construction--Cr. (432)	4,235	0	<b>19</b>
<b>Total Interest Charges</b>	<b>26,462</b>	<b>47,065</b>	
<b>Net Income</b>	<b>1,133,427</b>	<b>1,289,029</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,493,752	14,920,568	<b>20</b>
Balance Transferred from Income (433)	1,133,427	1,289,029	<b>21</b>
Miscellaneous Credits to Surplus (434)	1,233	5,300,951	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	1,437	8,526	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	5,772	8,270	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>22,621,203</b>	<b>21,493,752</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	9,584,439		9,584,439	1
<b>Total (Acct. 400):</b>	<b>9,584,439</b>	<b>0</b>	<b>9,584,439</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	7,529,157		7,529,157	2
<b>Total (Acct. 401-402):</b>	<b>7,529,157</b>	<b>0</b>	<b>7,529,157</b>	
<b>Depreciation Expense (403):</b>				
Derived	553,321		553,321	3
<b>Total (Acct. 403):</b>	<b>553,321</b>	<b>0</b>	<b>553,321</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	521,385		521,385	5
<b>Total (Acct. 408):</b>	<b>521,385</b>	<b>0</b>	<b>521,385</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>980,576</b>	<b>0</b>	<b>980,576</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	6,262		6,262	8
<b>Total (Acct. 415-416):</b>	<b>6,262</b>	<b>0</b>	<b>6,262</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST ON HIGH PERFORMANCE MUNICIPAL ACCOU	9,872	0	9,872	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON STATE POOL ACCOUNTS	21,799	0	<b>21,799 12</b>
INTEREST OF CERTIFICATES OF DEPOSIT	33,958	0	<b>33,958 13</b>
INTEREST ON INVESTMENT TO CITY	3,095	0	<b>3,095 14</b>
<b>Total (Acct. 419):</b>	<b>68,724</b>	<b>0</b>	<b>68,724</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		51,282	<b>51,282 15</b>
Contributed Plant - Electric		140,036	<b>140,036 16</b>
NONE	0	0	<b>0 17</b>
<b>Total (Acct. 421):</b>	<b>0</b>	<b>191,318</b>	<b>191,318</b>
<b>TOTAL OTHER INCOME:</b>	<b>74,986</b>	<b>191,318</b>	<b>266,304</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(81,407)		<b>(81,407) 18</b>
<b>Total (Acct. 425):</b>	<b>(81,407)</b>	<b>0</b>	<b>(81,407)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		110,513	<b>110,513 19</b>
Depreciation Expense on Contributed Plant - Electric		57,506	<b>57,506 20</b>
LOBBYING/LEGISLATIVE COSTS	379	0	<b>379 21</b>
<b>Total (Acct. 426):</b>	<b>379</b>	<b>168,019</b>	<b>168,398</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(81,028)</b>	<b>168,019</b>	<b>86,991</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	27,236		<b>27,236 22</b>
<b>Total (Acct. 427):</b>	<b>27,236</b>	<b>0</b>	<b>27,236</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISC & EXP ON GO BOND	3,148		<b>3,148 23</b>
<b>Total (Acct. 428):</b>	<b>3,148</b>	<b>0</b>	<b>3,148</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0 24</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 25
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	313		313 26
<b>Total (Acct. 431):</b>	<b>313</b>	<b>0</b>	<b>313</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
INTEREST LOSS ON UTILITY FUNDS USED FOR CONSTR	4,235		4,235 27
<b>Total (Acct. 432):</b>	<b>4,235</b>	<b>0</b>	<b>4,235</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>26,462</b>	<b>0</b>	<b>26,462</b>
<b>NET INCOME:</b>	<b>1,110,128</b>	<b>23,299</b>	<b>1,133,427</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	16,024,015	5,469,737	21,493,752 28
<b>Total (Acct. 216):</b>	<b>16,024,015</b>	<b>5,469,737</b>	<b>21,493,752</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,110,128	23,299	1,133,427 29
<b>Total (Acct. 433):</b>	<b>1,110,128</b>	<b>23,299</b>	<b>1,133,427</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CORRECT UNDER-RETIREMENTS OF WIRE (IMPROPER ')	1,233	0	1,233 30
<b>Total (Acct. 434):</b>	<b>1,233</b>	<b>0</b>	<b>1,233</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
RECLASSIFY PLANT ORIG RECORDED IN 2003 AS "CUST	0	1,437	1,437 31
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>1,437</b>	<b>1,437</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 32
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
MISC APPROPRIATIONS TO MUNICIPALITY	5,772	0	5,772 33
<b>Total (Acct. 439)--Debit:</b>	<b>5,772</b>	<b>0</b>	<b>5,772</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>17,129,604</b>	<b>5,491,599</b>	<b>22,621,203</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	680	55,550			<b>56,230</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0			<b>0</b>	<b>2</b>
Payroll	285	22,377			<b>22,662</b>	<b>3</b>
Materials	0	860			<b>860</b>	<b>4</b>
Taxes	22	1,712			<b>1,734</b>	<b>5</b>
<b>Other (list by major classes):</b>						
OUTSIDE SERVICES AND SUPPLIES	0	6,717			<b>6,717</b>	<b>6</b>
FRINGES AND CLEARING (WITHOUT STORES CLEARING AND SOC. SEC.)	253	17,742			<b>17,995</b>	<b>7</b>
<b>Total costs and expenses</b>	<b>560</b>	<b>49,408</b>	<b>0</b>	<b>0</b>	<b>49,968</b>	
<b>Net income (or loss)</b>	<b>120</b>	<b>6,142</b>	<b>0</b>	<b>0</b>	<b>6,262</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,440,374	8,144,065	0	0	<b>9,584,439</b>	<b>1</b>
Less: interdepartmental sales	657	64,199	0	0	<b>64,856</b>	<b>2</b>
Less: interdepartmental rents	0	19,200	0	0	<b>19,200</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(456)	(683)			<b>(1,139)</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,440,173</b>	<b>8,061,349</b>	<b>0</b>	<b>0</b>	<b>9,501,522</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	294,568	48,492	343,060	1
Electric operating expenses	435,091	71,625	506,716	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	22,662	3,731	26,393	6
Other nonutility expenses			0	7
Water utility plant accounts	8,425	1,387	9,812	8
Electric utility plant accounts	187,239	30,823	218,062	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	44,165	7,270	51,435	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	177,325	(177,325)	0	18
All other accounts	85,029	13,997	99,026	19
<b>Total Payroll</b>	<b>1,254,504</b>	<b>0</b>	<b>1,254,504</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	7.4	1
Electric	15.6	2
Gas	0	3
Sewer	0	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	30,134,643	26,804,662	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,808,166	8,750,522	<b>2</b>
<b>Net Utility Plant</b>	<b>22,326,477</b>	<b>18,054,140</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	<b>3</b>
Other Utility Plant Adjustments (119)	0	0	<b>4</b>
<b>Total Net Utility Plant</b>	<b>22,326,477</b>	<b>18,054,140</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>5</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>6</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	75,366	77,948	<b>7</b>
Other Investments (124)	0	0	<b>8</b>
Special Funds (125-128)	1,550,622	3,457,467	<b>9</b>
<b>Total Other Property and Investments</b>	<b>1,625,988</b>	<b>3,535,415</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	94,264	74,817	<b>10</b>
Special Deposits (132-134)	0	0	<b>11</b>
Working Funds (135)	700	700	<b>12</b>
Temporary Cash Investments (136)	143,201	385,102	<b>13</b>
Notes Receivable (141)	0	0	<b>14</b>
Customer Accounts Receivable (142)	777,344	741,822	<b>15</b>
Other Accounts Receivable (143)	302,989	279,003	<b>16</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>17</b>
Receivables from Municipality (145)	13,730	62,396	<b>18</b>
Materials and Supplies (151-163)	528,039	367,465	<b>19</b>
Prepayments (165)	22,520	61,536	<b>20</b>
Interest and Dividends Receivable (171)	42,071	56,340	<b>21</b>
Accrued Utility Revenues (173)	0	0	<b>22</b>
Miscellaneous Current and Accrued Assets (174)	0	0	<b>23</b>
<b>Total Current and Accrued Assets</b>	<b>1,924,858</b>	<b>2,029,181</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	3,273	10,762	<b>24</b>
Other Deferred Debits (182-186)	1,481,573	1,451,538	<b>25</b>
<b>Total Deferred Debits</b>	<b>1,484,846</b>	<b>1,462,300</b>	
<b>Total Assets and Other Debits</b>	<b>27,362,169</b>	<b>25,081,036</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	174,124	172,929	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	22,621,203	21,493,752	<b>28</b>
<b>Total Proprietary Capital</b>	<b>22,795,327</b>	<b>21,666,681</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	290,000	570,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	2,063	<b>31</b>
<b>Total Long-Term Debt</b>	<b>290,000</b>	<b>572,063</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	744,355	535,234	<b>33</b>
Payables to Municipality (233)	225,426	200,394	<b>34</b>
Customer Deposits (235)	19,686	23,620	<b>35</b>
Taxes Accrued (236)	234,191	255,098	<b>36</b>
Interest Accrued (237)	5,446	8,603	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	32,091	31,052	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	6,909	7,235	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,268,104</b>	<b>1,061,236</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	15,455	14,150	<b>43</b>
Other Deferred Credits (253)	2,993,283	1,766,906	<b>44</b>
<b>Total Deferred Credits</b>	<b>3,008,738</b>	<b>1,781,056</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>27,362,169</b>	<b>25,081,036</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	13,112,849	0	0	13,691,813	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,973,991	0	0	13,047,744	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	5,333,075	0	0	1,564,318	<b>3</b>
Utility Plant Purchased or Sold (102)					<b>4</b>
Utility Plant in Process of Reclassification (103)					<b>5</b>
Utility Plant Leased to Others (104)					<b>6</b>
Property Held for Future Use (105)				10,421	<b>7</b>
Completed Construction not Classified (106)					<b>8</b>
Construction Work in Progress (107)	0			2,205,094	<b>9</b>
<b>Total Utility Plant</b>	<b>13,307,066</b>	<b>0</b>	<b>0</b>	<b>16,827,577</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,009,659	0	0	4,407,565	<b>10</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,023,411	0	0	367,531	<b>11</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>12</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>13</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>14</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>15</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>16</b>
<b>Total Accumulated Provision</b>	<b>3,033,070</b>	<b>0</b>	<b>0</b>	<b>4,775,096</b>	
<b>Net Utility Plant</b>	<b>10,273,996</b>	<b>0</b>	<b>0</b>	<b>12,052,481</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,740,169	4,715,017			<b>7,455,186</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	145,383	407,938			<b>553,321</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,169				<b>9,169</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
DEPRECIATION ON #392 & #396	3,916	31,929			<b>35,845</b>	<b>9</b>
Salvage	9,966	66,111			<b>76,077</b>	<b>10</b>
Other credits (specify):						<b>11</b>
DR ACCUM DEPR ADJ'S	0	372			<b>372</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>168,434</b>	<b>506,350</b>	<b>0</b>	<b>0</b>	<b>674,784</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	49,550	343,156			<b>392,706</b>	<b>18</b>
Cost of removal	0	71,672			<b>71,672</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	849,396	375,119			<b>1,224,515</b>	
CR ACCUM DEPR ADJ'S	0	23,858			<b>23,858</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>898,946</b>	<b>813,805</b>	<b>0</b>	<b>0</b>	<b>1,712,751</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,009,657</b>	<b>4,407,562</b>	<b>0</b>	<b>0</b>	<b>6,417,219</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (111.1)</b>	921,561	373,775			<b>1,295,336</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	110,513	57,506			<b>168,019</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0	0			<b>0</b>	<b>9</b>
Salvage	194	3,763			<b>3,957</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0	0			<b>0</b>	<b>12</b>
	0	0			<b>0</b>	<b>13</b>
	0	0			<b>0</b>	<b>14</b>
	0	0			<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>110,707</b>	<b>61,269</b>	<b>0</b>	<b>0</b>	<b>171,976</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	8,856	54,083			<b>62,939</b>	<b>18</b>
Cost of removal	0	8,784			<b>8,784</b>	<b>19</b>
Other debits (specify):						<b>20</b>
NONE	0	4,647			<b>4,647</b>	
					<b>0</b>	
		0			<b>0</b>	<b>23</b>
		0			<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>8,856</b>	<b>67,514</b>	<b>0</b>	<b>0</b>	<b>76,370</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,023,412</b>	<b>367,530</b>	<b>0</b>	<b>0</b>	<b>1,390,942</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
Non-Utility Property	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	470,888	0	470,888	312,830	3
<b>Total Electric Utility</b>					<b>470,888</b>	<b>312,830</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	470,888	312,830	1
Water utility (154)	51,323	48,461	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	5,828	6,174	8
<b>Total Materials and Supplies</b>	<b>528,039</b>	<b>367,465</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
DEBT DISC & EXP ON GOVERNMENT OBLIGATION BONDS 8/99	3,148	181	1,376	1
LOSS ON ADVANCE REFUND OF REVENUE BOND	4,341	181	1,897	2
<b>Total</b>			<b>3,273</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	172,929	1
<b>Changes during year (explain):</b>		
PROVIDE FEED FOR STREET LIGHT	1,195	2
<b>Balance end of year</b>	<b>174,124</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELEC & WTR GOVN OBLIGATION BOND	08/25/1999	10/01/2005	4.44%	290,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>290,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

Net amount of bonds outstanding December 31:    290,000

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
DSM LOAN WITH WIS PUBLIC POWER INC	01/31/1994	01/31/2004	2.00%	0	1
<b>Total for Account 224</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	255,098	1
<b>Accruals:</b>		
Charged water department expense	244,609	2
Charged electric department expense	281,895	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
CHARGED DIRECTLY TO ELECTRIC & WATER DEPT'S WORK ORDERS	31,066	5
CHARGED DIRECTLY TO GENERAL LEDGER ACCOUNTS	4,003	6
<b>Total Accruals and other credits</b>	<b>561,573</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	471,000	7
Social Security taxes	89,910	8
PSC Remainder Assessment	10,399	9
<b>Other (explain):</b>		
LICENSE FEE ASSESSMENT- WI DEPT OF REV (GROSS RECEIPTS TAX)	11,171	10
<b>Total payments and other debits</b>	<b>582,480</b>	
<b>Balance end of year</b>	<b>234,191</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
INTEREST ACCRUED GOVN OBL BONDS	6,520	27,236	30,421	3,335	1
<b>Subtotal</b>	<b>6,520</b>	<b>27,236</b>	<b>30,421</b>	<b>3,335</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
237 INTEREST ACCRUED ON CUSTOMER DEPOSITS	2,083	313	285	2,111	4
<b>Subtotal</b>	<b>2,083</b>	<b>313</b>	<b>285</b>	<b>2,111</b>	
<b>Total</b>	<b>8,603</b>	<b>27,549</b>	<b>30,706</b>	<b>5,446</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
LOAN TO PAYOFF UNFUNDED PENSION LIABILITY	75,366	1
<b>Total (Acct. 123):</b>	<b>75,366</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
CD'S & \$'S INVESTED IN ST POOL FOR FUTURE CAPITAL PROJECTS	1,281,468	3
SPECIAL REDEMPTION FUND-FOR PRINCIPAL & INTEREST PAYMENTS	169,049	4
LIABILITY INSURANCE RESERVE	100,105	5
<b>Total (Acct. 125):</b>	<b>1,550,622</b>	
<b>Depreciation Fund (126):</b>		
NONE		6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		7
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	130,003	11
Electric	647,341	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>777,344</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	190,360	15
Merchandising, jobbing and contract work	33,884	16
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
JOINT CABLE PLACEMENT	10,011	17
INST/UPGRADE PRIM & SEC LINE EXT & ELEC SERVICES	31,992	18
SALES TAX ON POLE RENTAL	978	19
INSTALL STREET LIGHTING FACILITIES	672	20
PROPERTY INSURANCE CLAIMS OUTSTANDING	26,711	21
MISC & LIKE ITEMS LESS THAN \$10,000 WHEN GROUPED BY TYPE	8,381	22
<b>Total (Acct. 143):</b>	<b>302,989</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL LIENS AND OUTSTANDING MISC BILLINGS	7,531	23
STREET LIGHTING & INSTALLATION COSTS	1,444	24
PRINCIPAL & INTEREST RECEIVABLE FROM UNFUNDED PENSION LIAB	4,755	25
<b>Total (Acct. 145):</b>	<b>13,730</b>	
<b>Prepayments (165):</b>		
PROPERTY & LIABILITY INSURANCE	2,017	26
HEALTH & DENTAL INSURANCE	19,911	27
MISC INVOICES PAID IN 2004 FOR 2005 EXPENSES	595	28
ADJUSTING ENTRY TO MAKE BALANCE SHEET BALANCE (IN PSC REPORT ONLY)	(3)	29
<b>Total (Acct. 165):</b>	<b>22,520</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		30
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY WORK DONE TO FIND SUITABLE LAND FOR A FUTURE WELL 7 SITE	32,187	31
<b>Total (Acct. 183):</b>	<b>32,187</b>	
<b>Clearing Accounts (184):</b>		
2005 CLEARING CAPITALIZED IN 2004	(1,363)	32
REMAINING 6/7THS OF UTIL COST TO JOINT PURCH DUMP TRUCK OWNED BY CITY	45,404	33
REMAINING 2/3RDS OF 2004'S NORMAL DEPR EXP ON ACCT 392 NON-DEPRECIABLE(O'	(7,201)	34
<b>Total (Acct. 184):</b>	<b>36,840</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	35
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
ENERGY CONSERVATION PROGRAM: '87=\$40,936; '88=\$57,247; '89=\$38,609;		36
'90=\$62,735; '91=\$51,708; '92=\$61,056; '93=\$131,447; '94=\$133,472; '95=\$62,338;		37
'96=\$60,751; '97=\$64,157; '98=\$51,748; '99=\$58,905; '00=\$55,844; '01=\$54,936;		38

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Miscellaneous Deferred Debits (186):</b>		
'02=\$76,023; '03=\$78,807; '04=\$72,556	1,213,275	39
WELL #5 REHAB AMORTIZATION APPROVED BY PSC	46,716	40
WRS UNFUNDED PENS LIAB PAYOFF, AMORTIZATION APPROVED BY PSC	152,345	41
MISC ENTRY FROM WORK ORDER (WILL BE TRANSFERRED TO WORK ORDER IN JAN 2	210	42
<b>Total (Acct. 186):</b>	<b>1,412,546</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER 2004 SEWER BILLING	169,900	43
ACCOUNTS PAYABLE INVOICES TO BE PAID IN 2005 FOR MISC GOODS & SVCS	2,554	44
UTILITY'S SHARE OF THE CITY-OWNED DUMP TRUCK (PURCH'S BY MUNI IN 2004)	52,972	45
<b>Total (Acct. 233):</b>	<b>225,426</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,546,736	46
VACATION, SICK LEAVE AND COMP TIME LIABILITY	211,821	47
DEMAND SIDE MANAGEMENT PROGRAMS (AUTHORIZED CONSERVATION EXPENSE)	1,194,000	48
DEFERRED COMP PROGRAM	8,124	49
PUBLIC BENEFIT PROGRAM REVENUES, '00=\$23,337; '01=\$95,626; '02=\$98,430;		50
'03=\$98,760; '04=\$99,813 LESS \$23 UNCOLLECTIBLE PUB BEN \$'S	415,943	51
PUBLIC BENEFIT LOW INCOME PROGRAM EXPENSES: '00=\$1,120; '01=\$23,529		52
'02=\$46,706; '03=\$46,680; '04=\$33,419	(151,454)	53
PUBLIC BENEFIT CONSERVATION PROGRAM EXPENSES: '00=\$1,464; '01=\$49,578;		54
'02=\$49,604; '03=\$74,501; '04=\$57,883	(233,030)	55
BULK WATER PAYMENTS MADE IN ADVANCE (PD IN 2004 FOR 2005 WATER)	1,143	56
<b>Total (Acct. 253):</b>	<b>2,993,283</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	7,893,911	12,611,603	0	0	<b>20,505,514</b>	<b>1</b>
Materials and Supplies	49,892	391,859	0	0	<b>441,751</b>	<b>2</b>
<b>Other (specify):</b>						
STORES EXPENSE	15,118	(9,117)			<b>6,001</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,374,913	4,573,218	0	0	<b>6,948,131</b>	<b>4</b>
Customer Advances for Construction	12,955	1,848			<b>14,803</b>	<b>5</b>
Regulatory Liability	437,398	335,969	0	0	<b>773,367</b>	<b>6</b>
NOTE THAT ABOVE REG LIAB INCLUDES BOTH A/D ON CUST-FIN PLANT PRIOR TO 2003 & WRITE-OFF OF CONTR ON PLNT RETIRED PR TO'03					<b>0</b>	<b>7</b>
ABOVE \$ DO NOT CONSIDER 2003 REG LIAB ENTRY OF \$71,443 ELEC & \$332,185 WTR FOR CONTR ON CUST-FIN PLANT RET PR TO 2003	35,722	166,093			<b>201,815</b>	<b>8</b>
<b>Average Net Rate Base</b>	<b>5,097,933</b>	<b>7,917,217</b>	<b>0</b>	<b>0</b>	<b>13,015,150</b>	
Net Operating Income	429,420	551,156	0	0	<b>980,576</b>	<b>9</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.42%</b>	<b>6.96%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.53%</b>	



## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	849,396	375,119	0	0	<b>1,224,515</b>	<b>2</b>
<b>Other (specify):</b> ESTABLISH REG LIAB IN 2003 FOR CONTR ON CUST-FIN PLANT RETIRED PRIOR TO 2003	71,443	332,185			<b>403,628</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	46,042	35,365			<b>81,407</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>874,797</b>	<b>671,939</b>	<b>0</b>	<b>0</b>	<b>1,546,736</b>	

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**FINANCIAL SECTION FOOTNOTES**

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**Income Statement (Page F-01)****General footnotes**n/a

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**Income Statement Account Details (Page F-02)****General footnotes**n/a

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**Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)****General footnotes**n/a

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**Revenues Subject to Wisconsin Remainder Assessment (Page F-04)****General footnotes**

Uncollectibles charged directly to #904 are negative, for both electric and water in 2004, because amounts written off as uncollectible in a prior year were paid during 2004. These payments exceeded the amounts written off during 2004.

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**Net Utility Plant (Page F-07)****General footnotes**

The electric utility's CWIP (107) balance as of 12/31/04 is significantly higher than normal because \$2,184,282 is included for costs already incurred in the construction of a new 138KV substation. The substation will be placed in service in April 2005.

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**Interest Accrued (Acct. 237) (Page F-18)**

**Bonds (221):** If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

n/a

**If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.**

n/a

**Bonds (221):** If Interest Accrued During Year is zero AND the Bonds schedule shows a Principal Amount EOY greater than zero, please explain.

n/a

**If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.**

**NOTES PAYABLE ACCOUNT #231:** This \$313 interest accrued applies to customer deposits, not miscellaneous long-term debt. Therefore, it does not tie to the Notes Payable and Miscellaneous Long-Term Debt Schedule.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

#### General footnotes

Explanation of 12/31/04 balance remaining in #184.

1) <\$1,363> remained in #184 for transportation clearing costs associated with labor paid in 2005, but closed to plant in 2004. The corresponding labor and fringe dollars reside in #242, Accrued Payroll.

2) In 2004, the municipality purchased a dump truck, which will be owned by the municipality, however the utility paid for a portion of the purchase price based on expected usage. This vehicle will be shared with the municipality. To recover the utility's costs, #184 was debited with \$52,972 in 2004, which is the utility's portion of the purchase price. 1/7th of this cost was then allocated to the various work orders and expense accounts through transportation clearing/loading. 6/7ths remains in #184 as of 12/31/04, or \$45,404. Each year, for the next 6 years, 1/7th will be charged out, until the balance is at zero. 7 years was selected as the amortization period because it mirrors the standard depreciation rate for this type of vehicle.

3) In 2004, account #392 was not depreciated because the accum. depr. balance exceeded the plant balance. This is very unusual and should not be the case in 2005 and beyond. The transportation clearing rate used in 2004 did not take the "non-depreciatable" fact into consideration. Since 2004 was an "odd year", it was decided that the approx. <\$10,800> credit remaining in #184 as a result would be charged out of #184, through the transportation clearing/loading over a 3-year period, beginning in 2004. A balance of <\$7,201> remained in #184 as of 12/31/04 for 2/3rds of the total amount.

**Extraordinary Property Losses (Acct 182):** amortization requires PSC authorization. Provide date of authorization.

n/a

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

Date of Authorization for the following amounts included in #186 are:

Energy Conservation Program. An "average" cost is expensed each year. PSC auth. date 1/31/2001. Note, this amount will be changing in 2005, as per order with utility's electric rate change effective in 2005.

Well #5 Rehab, defer over a 5-year period beginning in 2003. PSC auth. date 2/18/2004.

Misc. 2004 expense of \$210 temporarily recorded in #186, will be charged to a 2005 work order through account #107 in January 2005.

WRS Unfunded Pension Liability, defer over an approx. 11 year period beginning in 2003. PSC auth. date 4/5/2004.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

**EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCOUNT #143, MISC. ACCOUNTS RECEIVABLE:**

\$190,360 is included for the balance due from utility customers for December's sewer billing. Because the sewer department is an enterprise fund of the municipality, these dollars are listed in #143 rather than #142.

\$33,884 is included for the balance in #415/416, Merchandising and Jobbing. The majority of this (\$33,400) is for an outstanding billing to City of Lakeland, for mutual aid provided by the Cedarburg utility to this Florida utility to aid in power restoration following hurricane damage.

\$10,011 is included for outstanding billings to SBC and Time Warner for joint cable placements from 2004.

\$31,992 is included for outstanding billings for primary and secondary line extensions and electric service installations. The majority of this (\$31,150) is due from Boldt Builds for line extensions to an expanded Cedar Garden/Cedar Springs facility.

\$26,711 is included for an outstanding property insurance claim. This is for replacement costs of a damaged fault finder.

**EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCOUNT #145, RECEIVABLE FROM MUNICIPALITY:**

No individual category is over \$10,000. See detail provided on F-19.

**EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCOUNT #233, PAYABLE TO MUNICIPALITY:**

1) \$169,900 is included for December 2004's sewer billing due the municipality.

2) \$52,972 is included for the utility's portion, due to the muni. as of 12/31/04, of a dump truck which was purchased by the municipality in 2004.

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### Return on Rate Base Computation (Page F-20)

#### General footnotes

**NOTE:**

The electric reserve for Depreciation (111.1) is incorrect because it is not picking up the CR to accumulated depr adj's from schedule F-8 of \$23,858. The correct average electric reserve for Depreciation (111.1) should be \$4,561,290, average electric net rate base should be \$7,929,145 and net operating income as a percent of average net rate base should be 6.95% for the electric utility. Once the PSC fixes this problem, we will correct our copy.

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## FINANCIAL SECTION FOOTNOTES

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### Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P

If an amount is reported for Balance First of Year, please explain (2004 report only).

In 2003, the utility received permission from the PSC to establish a regulatory liability for contributions on customer-financed plant retired prior to 2003. For the electric utility, this represented \$332,185 and for the water utility \$71,443. Therefore, there should be a 1/1/04 balance in the regulatory liability account for those amounts.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,421,040	1,406,170	<b>1</b>
<b>Total Sales of Water</b>	<b>1,421,040</b>	<b>1,406,170</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	4,883	4,624	<b>2</b>
Miscellaneous Service Revenues (471)	560	320	<b>3</b>
Rents from Water Property (472)	9,000	8,830	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	4,891	4,661	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>19,334</b>	<b>18,435</b>	
<b>Total Operating Revenues</b>	<b>1,440,374</b>	<b>1,424,605</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	25,635	15,459	<b>7</b>
Pumping Expenses (620-633)	93,702	94,669	<b>8</b>
Water Treatment Expenses (640-652)	67,793	68,951	<b>9</b>
Transmission and Distribution Expenses (660-678)	173,643	167,117	<b>10</b>
Customer Accounts Expenses (901-905)	34,893	36,153	<b>11</b>
Sales Expenses (910)	0	400	<b>12</b>
Administrative and General Expenses (920-932)	230,302	215,706	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>625,968</b>	<b>598,455</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	145,383	153,342	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	239,603	250,016	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>384,986</b>	<b>403,358</b>	
<b>Total Operating Expenses</b>	<b>1,010,954</b>	<b>1,001,813</b>	
<b>NET OPERATING INCOME</b>	<b>429,420</b>	<b>422,792</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,355	231,094	654,204	4
Commercial	382	87,175	186,669	5
Industrial	40	98,797	127,624	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,777</b>	<b>417,066</b>	<b>968,497</b>	
Private Fire Protection Service (462)	89		43,707	7
Public Fire Protection Service (463)	3,811		364,143	8
Other Sales to Public Authorities (464)	37	23,345	44,036	9
Sales to Irrigation Customers (465)		0	0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	196	657	12
<b>Total Sales of Water</b>	<b>7,715</b>	<b>440,607</b>	<b>1,421,040</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	364,143	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>364,143</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,883	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>4,883</b>	
<b>Miscellaneous Service Revenues (471):</b>		
FEES FOR RECONNECTING METERS	560	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>560</b>	
<b>Rents from Water Property (472):</b>		
RENTS FOR GROUNDS AND BUILDING AT WELL #3 BY CELLULAR COMPANIES	9,000	8
<b>Total Rents from Water Property (472)</b>	<b>9,000</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,891	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>4,891</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	<b>1</b>
Operation Labor and Expenses (601)	0	0	<b>2</b>
Purchased Water (602)	0	0	<b>3</b>
Miscellaneous Expenses (603)	10,063	0	<b>4</b>
Rents (604)	0	0	<b>5</b>
Maintenance Supervision and Engineering (610)	0	0	<b>6</b>
Maintenance of Structures and Improvements (611)	0	0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	0	0	<b>9</b>
Maintenance of Wells and Springs (614)	15,572	15,459	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	<b>11</b>
Maintenance of Supply Mains (616)	0	0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)	0	0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>25,635</b>	<b>15,459</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	3,717	3,591	<b>14</b>
Fuel for Power Production (621)	0	0	<b>15</b>
Power Production Labor and Expenses (622)	0	0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	64,199	66,985	<b>17</b>
Pumping Labor and Expenses (624)	6,519	6,235	<b>18</b>
Expenses Transferred--Credit (625)	0	0	<b>19</b>
Miscellaneous Expenses (626)	3,326	2,646	<b>20</b>
Rents (627)	0	0	<b>21</b>
Maintenance Supervision and Engineering (630)	77	159	<b>22</b>
Maintenance of Structures and Improvements (631)	7,908	3,123	<b>23</b>
Maintenance of Power Production Equipment (632)	0	0	<b>24</b>
Maintenance of Pumping Equipment (633)	7,956	11,930	<b>25</b>
<b>Total Pumping Expenses</b>	<b>93,702</b>	<b>94,669</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	4,646	4,488	<b>26</b>
Chemicals (641)	29,110	28,427	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	30,577	27,967	<b>28</b>
Miscellaneous Expenses (643)	0	450	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	77	159	<b>31</b>
Maintenance of Structures and Improvements (651)	0	4,088	<b>32</b>
Maintenance of Water Treatment Equipment (652)	3,383	3,372	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>67,793</b>	<b>68,951</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	3,716	3,591	<b>34</b>
Storage Facilities Expenses (661)	800	2,306	<b>35</b>
Transmission and Distribution Lines Expenses (662)	19,434	23,326	<b>36</b>
Meter Expenses (663)	5,360	7,578	<b>37</b>
Customer Installations Expenses (664)	1,005	1,544	<b>38</b>
Miscellaneous Expenses (665)	92,365	71,199	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	0	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	70	799	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	33,971	27,149	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	8,051	20,934	<b>46</b>
Maintenance of Meters (676)	3,839	3,008	<b>47</b>
Maintenance of Hydrants (677)	5,032	5,683	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>173,643</b>	<b>167,117</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	3,959	4,011	<b>50</b>
Meter Reading Labor (902)	7,172	6,236	<b>51</b>
Customer Records and Collection Expenses (903)	21,871	22,578	<b>52</b>
Uncollectible Accounts (904)	(456)	488	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	2,347	2,840	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>34,893</b>	<b>36,153</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	400	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>400</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	57,990	61,944	<b>56</b>
Office Supplies and Expenses (921)	7,019	4,610	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	7,615	3,938	<b>59</b>
Property Insurance (924)	4,953	4,086	<b>60</b>
Injuries and Damages (925)	12,985	13,572	<b>61</b>
Employee Pensions and Benefits (926)	87,269	83,061	<b>62</b>
Regulatory Commission Expenses (928)	8	542	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	21,926	19,981	<b>65</b>
Rents (931)	19,200	15,600	<b>66</b>
Maintenance of General Plant (932)	11,337	8,372	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>230,302</b>	<b>215,706</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>625,968</b>	<b>598,455</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	WISC ADMIN CODE-PSC SECTION 109	220,325	230,496	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,006	5,041	2
<b>Net property tax equivalent</b>		<b>215,319</b>	<b>225,455</b>	
Social Security	PAYROLL DISTRIBUTION	22,696	22,836	3
PSC Remainder Assessment	BASED ON REVENUES	1,588	1,725	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>239,603</b>	<b>250,016</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.229770				3
County tax rate	mills		2.104200				4
Local tax rate	mills		7.557830				5
School tax rate	mills		11.461110				6
Voc. school tax rate	mills		2.227620				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.580530</b>				10
Less: state credit	mills		1.588850				11
<b>Net tax rate</b>	mills		<b>21.991680</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.557830</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.688730</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.246560</b>				17
<b>Total Tax Rate</b>	mills		<b>23.580530</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.901021</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.991680</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.814972</b>				21
Utility Plant, Jan. 1	\$	<b>13,112,849</b>	13,112,849				22
Materials & Supplies	\$	<b>48,461</b>	48,461				23
<b>Subtotal</b>	\$	<b>13,161,310</b>	<b>13,161,310</b>				24
Less: Plant Outside Limits	\$	<b>414,427</b>	414,427				25
<b>Taxable Assets</b>	\$	<b>12,746,883</b>	<b>12,746,883</b>				26
Assessment Ratio	dec.		0.872300				27
<b>Assessed Value</b>	\$	<b>11,119,106</b>	<b>11,119,106</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.814972</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>220,325</b>	<b>220,325</b>				30
Tax Equivalent per 1994 PSC Report	\$	192,196					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>220,325</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	325,935	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>325,935</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	48,195	0	12
Structures and Improvements (321)	186,276	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	343,427	19,750	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	42,052	0	20
<b>Total Pumping Plant</b>	<b>619,950</b>	<b>19,750</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	45,477	11,787	22
Water Treatment Equipment (332)	96,866	5,785	23
<b>Total Water Treatment Plant</b>	<b>142,343</b>	<b>17,572</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0		0	1
Franchises and Consents (302)	0		0	2
Miscellaneous Intangible Plant (303)	0		0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	325,935	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>325,935</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	48,195	12
Structures and Improvements (321)	0	0	186,276	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	1,500	0	361,677	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	42,052	20
<b>Total Pumping Plant</b>	<b>1,500</b>	<b>0</b>	<b>638,200</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	1,500	0	55,764	22
Water Treatment Equipment (332)	2,706	0	99,945	23
<b>Total Water Treatment Plant</b>	<b>4,206</b>	<b>0</b>	<b>155,709</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,710	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	135,661	0	26
Transmission and Distribution Mains (343)	4,925,190	129,860	27
Fire Mains (344)	0	0	28
Services (345)	622,256	18,674	29
Meters (346)	327,451	17,952	30
Hydrants (348)	362,110	2,212	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>6,374,378</b>	<b>168,698</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	11,350	224	35
Computer Equipment (391.1)	25,591	2,720	36
Transportation Equipment (392)	81,047	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	36,821	0	39
Laboratory Equipment (395)	8,082	0	40
Power Operated Equipment (396)	52,210	0	41
Communication Equipment (397)	136,124	746	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>351,225</b>	<b>3,690</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,813,831</b>	<b>209,710</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>7,813,831</b>	<b>209,710</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	1,710	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	135,661	26
Transmission and Distribution Mains (343)	7,536	0	5,047,514	27
Fire Mains (344)	0	0	0	28
Services (345)	992	0	639,938	29
Meters (346)	6,012	0	339,391	30
Hydrants (348)	366	0	363,956	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>14,906</b>	<b>0</b>	<b>6,528,170</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	2,589	0	8,985	35
Computer Equipment (391.1)	2,490	0	25,821	36
Transportation Equipment (392)	23,859	0	57,188	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	36,821	39
Laboratory Equipment (395)	0	0	8,082	40
Power Operated Equipment (396)	0	0	52,210	41
Communication Equipment (397)	0	0	136,870	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>28,938</b>	<b>0</b>	<b>325,977</b>	
<b>Total utility plant in service directly assignable</b>	<b>49,550</b>	<b>0</b>	<b>7,973,991</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>49,550</b>	<b>0</b>	<b>7,973,991</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	267,212	0	22
Water Treatment Equipment (332)	246,658	0	23
<b>Total Water Treatment Plant</b>	<b>513,870</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)	8,500	0	258,712	22
Water Treatment Equipment (332)	0	0	246,658	23
<b>Total Water Treatment Plant</b>	<b>8,500</b>	<b>0</b>	<b>505,370</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,251,112	0	27
Fire Mains (344)	0		28
Services (345)	1,159,220	0	29
Meters (346)	0		30
Hydrants (348)	351,558	0	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,761,890</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	12,319	51,282	36
Transportation Equipment (392)	820	0	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	1,750	0	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>14,889</b>	<b>51,282</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,290,649</b>	<b>51,282</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>5,290,649</b>	<b>51,282</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)	0	0	3,251,112	27
Fire Mains (344)			0	28
Services (345)	0	0	1,159,220	29
Meters (346)			0	30
Hydrants (348)	356	0	351,202	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>356</b>	<b>0</b>	<b>4,761,534</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)	0	0	63,601	36
Transportation Equipment (392)	0	0	820	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)	0	0	1,750	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>66,171</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,856</b>	<b>0</b>	<b>5,333,075</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>8,856</b>	<b>0</b>	<b>5,333,075</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	202,500	2.90%	9,452	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>202,500</b>		<b>9,452</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	127,485	3.20%	5,961	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	164,664	4.40%	15,512	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	22,459	4.40%	1,850	15
<b>Total Pumping Plant</b>	<b>314,608</b>		<b>23,323</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	155,294	3.20%	1,620	16
Water Treatment Equipment (332)	226,594	5.02%	4,936	17
<b>Total Water Treatment Plant</b>	<b>381,888</b>		<b>6,556</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	81,296	1.90%	2,578	19
Transmission and Distribution Mains (343)	764,161	1.30%	64,823	20
Fire Mains (344)	0			21
Services (345)	362,212	2.90%	18,302	22
Meters (346)	187,305	5.50%	18,338	23
Hydrants (348)	117,581	2.20%	7,987	24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0	0	0	0	211,952	4
315	0				0	5
316	0				0	6
317	0				0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,952</b>	
321	0	0	0	0	133,446	8
322	0				0	9
323	0				0	10
324	0				0	11
325	1,500	0	1,320	0	179,996	12
326	0				0	13
327	0				0	14
328	0	0	0	0	24,309	15
	<b>1,500</b>	<b>0</b>	<b>1,320</b>	<b>0</b>	<b>337,751</b>	
331	1,500	0	0	(131,472)	23,942	16
332	2,706	0	2,368	(149,968)	81,224	17
	<b>4,206</b>	<b>0</b>	<b>2,368</b>	<b>(281,440)</b>	<b>105,166</b>	
341	0				0	18
342	0	0	0	0	83,874	19
343	7,536	0	294	(279,842)	541,900	20
344	0				0	21
345	992	0	0	(224,472)	155,050	22
346	6,012	0	422	0	200,053	23
348	366	0	0	(55,204)	69,998	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,512,555</b>		<b>112,028</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	3,583	5.80%	590	27
Computer Equipment (391.1)	28,437	26.70%	0	28
Transportation Equipment (392)	86,562	13.30%	0	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	16,636	5.80%	2,136	31
Laboratory Equipment (395)	2,638	5.80%	469	32
Power Operated Equipment (396)	45,484	7.50%	3,916	33
Communication Equipment (397)	145,278	10.00%	0	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>328,618</b>		<b>7,111</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,740,169</b>		<b>158,470</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,740,169</b>		<b>158,470</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
349	0				0	25
	<b>14,906</b>	<b>0</b>	<b>716</b>	<b>(559,518)</b>	<b>1,050,875</b>	
390	0				0	26
391	2,589	0	0	0	1,584	27
391.1	2,490	0	456	(8,223)	18,180	28
392	23,859	0	4,355	(164)	66,894	29
393	0				0	30
394	0	0	0	0	18,772	31
395	0	0	0	(51)	3,056	32
396	0	0	0	0	49,400	33
397	0	0	751	0	146,029	34
397.1	0				0	35
398	0				0	36
399	0				0	37
	<b>28,938</b>	<b>0</b>	<b>5,562</b>	<b>(8,438)</b>	<b>303,915</b>	
	<b>49,550</b>	<b>0</b>	<b>9,966</b>	<b>(849,396)</b>	<b>2,009,659</b>	
	0				0	38
	<b>49,550</b>	<b>0</b>	<b>9,966</b>	<b>(849,396)</b>	<b>2,009,659</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	140,023	3.20%	8,415	16
Water Treatment Equipment (332)	158,108	3.30%	8,140	17
<b>Total Water Treatment Plant</b>	<b>298,131</b>		<b>16,555</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	296,427	1.30%	42,264	20
Fire Mains (344)	0			21
Services (345)	256,565	2.90%	33,617	22
Meters (346)	0			23
Hydrants (348)	61,790	2.20%	7,730	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331	8,500	0	0	0	139,938	16
332	0	0	0	0	166,248	17
	8,500	0	0	0	306,186	
341					0	18
342					0	19
343	0	0	194	0	338,885	20
344					0	21
345	0	0	0	0	290,182	22
346					0	23
348	356	0	0	0	69,164	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>614,782</b>		<b>83,611</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	8,223	26.70%	10,135	28
Transportation Equipment (392)	273	13.30%	109	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	152	5.80%	102	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>8,648</b>		<b>10,346</b>	
<b>Total accum. prov. directly assignable</b>	<b>921,561</b>		<b>110,512</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>921,561</b>		<b>110,512</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>356</u>	<u>0</u>	<u>194</u>	<u>0</u>	<u>698,231</u>	
390					0	26
391					0	27
391.1	0	0	0	0	18,358	28
392	0	0	0	0	382	29
393					0	30
394					0	31
395	0	0	0	0	254	32
396					0	33
397					0	34
397.1					0	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,994</u>	
	<u>8,856</u>	<u>0</u>	<u>194</u>	<u>0</u>	<u>1,023,411</u>	
	0				0	38
	<u>8,856</u>	<u>0</u>	<u>194</u>	<u>0</u>	<u>1,023,411</u>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			43,445	<b>43,445</b>	1
February			39,325	<b>39,325</b>	2
March			40,115	<b>40,115</b>	3
April			41,444	<b>41,444</b>	4
May			42,192	<b>42,192</b>	5
June			42,428	<b>42,428</b>	6
July			47,420	<b>47,420</b>	7
August			49,202	<b>49,202</b>	8
September			51,259	<b>51,259</b>	9
October			43,934	<b>43,934</b>	10
November			39,422	<b>39,422</b>	11
December			40,271	<b>40,271</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>520,457</b>	<b>520,457</b>	
Less: Water sold				440,607	13
Volume pumped but not sold				<b>79,850</b>	14
Volume sold as a percent of volume pumped				<b>85%</b>	15
Volume used for water production, water quality and system maintenance				6,613	16
Volume related to equipment/system malfunction				13,070	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>19,683</b>	19
Volume pumped but unaccounted for				<b>60,167</b>	20
Percent of water lost				<b>12%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,247	23
Date of maximum: 10/19/2004					24
Cause of maximum:					25
Deadend hydrants were being flushed and the utility had a water main break on Bristol Lane on 10/19/2004.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,107	26
Date of minimum: 4/11/2004					27
Total KWH used for pumping for the year				1,109,390	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1 MEQUON STREET	BG 643	692	8	700,000	Yes	<b>1</b>
WELL #3 WESTERN AVENUE	BG 645	1,060	15	950,000	Yes	<b>2</b>
WELL #4 WAUWATOSA ROAD	BG 646	1,212	15	600,000	Yes	<b>3</b>
WELL #5 LINCOLN BOULEVARD	BG 647	1,000	11	800,000	Yes	<b>4</b>
WELL #6 HARRISON AVENUE	BG 648	630	19	800,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	3	3&5	<b>1</b>
Location	MEQUON STREET	WESTERN AVENUE	LINCOLN BOULEVARD	<b>2</b>
Purpose	P	P	B	<b>3</b>
Destination	D	T	D	<b>4</b>
Pump Manufacturer	GOULD	LAYNE NW	AMERICAN TURBINE	<b>5</b>
Year Installed	1997	1955	1990	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	610	975	1,450	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	U.S.	2 U.S.	<b>9</b> <b>10</b>
Year Installed	1997	1999	1990	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	75	100	50	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	4	5	6	<b>14</b>
Location	WAUWATOSA ROAD	LINCOLN BOULEVARD	HARRISON AVENUE	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	T	D	<b>17</b>
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	<b>18</b>
Year Installed	1966	1968	1986	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	600	750	700	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GE	<b>22</b> <b>23</b>
Year Installed	1995	2000	1986	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	100	125	75	<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	3	3 & 5	4	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>4</b>
				<b>5</b>
Year constructed	1955	1990	1968	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	160	0	35	<b>10</b>
Total capacity in gallons (actual)	200,000	50,000	1,000,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)		NONE	NONE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	0.0000	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?		Y	Y	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?		Y	Y	<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	36	0	0	0	36
P	D	1.500	5	0	0	0	5
M	D	2.000	294	0	0	0	294
M	D	4.000	3,169	0	0	0	3,169
P	D	4.000	132	0	0	0	132
M	D	6.000	64,647	0	824	0	63,823
M	S	6.000	310	0	0	0	310
P	D	6.000	10,314	582	0	0	10,896
P	S	6.000	29	0	0	0	29
M	D	8.000	45,620	0	241	0	45,379
M	S	8.000	320	0	0	0	320
M	T	8.000	430	0	0	0	430
P	D	8.000	79,070	483	0	0	79,553
P	S	8.000	3,180	0	0	0	3,180
M	D	10.000	2,799	0	0	0	2,799
M	S	10.000	80	0	0	0	80
M	T	10.000	598	0	0	0	598
P	D	10.000	105	0	0	0	105
M	D	12.000	17,164	0	0	0	17,164
M	T	12.000	4,002	0	0	0	4,002
P	D	12.000	36,787	0	0	0	36,787
P	S	12.000	345	0	0	0	345
P	T	12.000	2,707	0	0	0	2,707
M	T	16.000	100	0	0	0	100
<b>Total Within Municipality</b>			<b>272,243</b>	<b>1,065</b>	<b>1,065</b>	<b>0</b>	<b>272,243</b>
P	D	8.000	4,705	0	0	0	4,705
P	D	12.000	1,510	0	0	0	1,510
<b>Total Outside of Municipality</b>			<b>6,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,215</b>
<b>Total Utility</b>			<b>278,458</b>	<b>1,065</b>	<b>1,065</b>	<b>0</b>	<b>278,458</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	514	0	0	0	514	0	1
L	0.750	587	0	0	0	587	0	2
L	1.000	3	0	0	0	3	0	3
M	1.000	1,965	0	7	0	1,958	0	4
P	1.000	68	7	0	0	75	0	5
M	1.250	24	0	3	0	21	0	6
P	1.250	148	3	0	0	151	0	7
P	1.500	18	1	0	0	19	0	8
M	1.500	63	0	1	0	62	0	9
P	2.000	3	0	0	0	3	0	10
M	2.000	52	0	0	0	52	0	11
P	4.000	12	1	0	0	13	0	12
M	4.000	30	0	1	0	29	0	13
M	6.000	20	0	1	0	19	0	14
P	6.000	7	1	0	0	8	0	15
M	8.000	2	0	0	0	2	0	16
P	8.000	1	0	0	0	1	0	17
<b>Total Utility</b>		<b>3,517</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>3,517</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,421	0	96	0	1,325	89	1
0.750	2,328	191	14	0	2,505	59	2
1.000	105	4	0	0	109	0	3
1.250	5	0	0	0	5	0	4
1.500	80	0	0	0	80	15	5
2.000	24	0	0	0	24	1	6
3.000	14	0	0	0	14	0	7
4.000	8	0	0	0	8	0	8
6.000	0	0	0	0	0	0	9
<b>Total:</b>	<b>3,985</b>	<b>195</b>	<b>110</b>	<b>0</b>	<b>4,070</b>	<b>164</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,191	77	4	8	0	45	1,325	1
0.750	2,181	154	16	6	0	148	2,505	2
1.000	6	82	7	9	0	5	109	3
1.250	0	4	0	0	0	1	5	4
1.500	0	58	6	4	0	12	80	5
2.000	0	9	3	1	1	10	24	6
3.000	0	1	2	4	0	7	14	7
4.000	0	0	2	5	0	1	8	8
6.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>3,378</b>	<b>385</b>	<b>40</b>	<b>37</b>	<b>1</b>	<b>229</b>	<b>4,070</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	11	0	0	0	11	1
Within Municipality	527	1	1	0	527	2
<b>Total Fire Hydrants</b>	<b>538</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>538</b>	
<b>Flushing Hydrants</b>						
	6	0	0	0	6	3
<b>Total Flushing Hydrants</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 544

Number of distribution system valves end of year: 950

Number of distribution valves operated during year: 300



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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

ACCOUNT #463:

THE AVERAGE NUMBER OF CUSTOMERS FOR THIS ACCOUNT CHANGED FROM 1891 TO 3811 BECAUSE 2004 REPRESENTED A FULL YEAR OF PUBLIC FIRE PROTECTION RATES WHICH WERE IMPLEMENTED EFFECTIVE 7/1/03 WHICH SHIFTED THE BILLING FROM THE MUNICIPALITY DIRECTLY TO WATER CUSTOMERS SERVED BY THE UTILITY.

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### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Avg. cost per KWH = \$0.0579

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCOUNT #603, MISC. SOURCE OF SUPPLY EXPENSE: 2003=\$0    2004=\$10,063  
The utility had a "Vulnerability Study" performed by an outside consultant in 2004, at a cost of \$10,063. This also included costs to finalize an Emergency Response Plan which was started by utility staff and will be completed by S.E.H. engineering firm. Note that the vulnerability study was required by the EPA. The study will identify potential weaknesses in security and safety of the community's public water system, and recommendations to eliminate such weaknesses.

ACCOUNT #665, MISC. TRANS & DISTR EXPENSE: 2003=\$71,199    2004=\$92,365  
2004's labor was considerably higher than 2003's for the following reasons:  
1) Increase in labor and outside services for general training and seminars/workshops. (Water operators attended more of the MEUW safety training courses in 2004 than in 2003. There were several additional training courses attended in 2004 such as spill control and corrosion control, and rural water. The utility's water superintendent attended supervisory training courses in 2004.)  
2) The utility had a one month overlap in labor for training of the new water superintendent prior to the retirement of the former water superintendent.  
3) Additional time spent in 2004 setting up an automated mapping and data management system.  
4) Slight increase in stand-by and housing allowances paid in 2004 versus 2003.

ACCOUNT #675, MAINT OF SERVICES: 2003=\$20,934    2004=\$8,051  
The utility repaired 10 lateral breaks in 2003 and only 3 in 2004.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

#### General footnotes

EXPLANATION OF METHODOLOGY WHICH WILL BE USED BEGINNING IN 2005 OR 2006 (WHENEVER IMPLEMENTATION OF AUTOMATED WORK ORDER SYSTEM IS COMPLETED) BY UTILITY FOR DETERMINING ALLOCATION BETWEEN UTILITY/MUNI-FINANCED AND CUSTOMER-FINANCED PLANT VALUES FOR RETIREMENT PURPOSES IN ACCOUNT #343, 345, AND 348.

When retiring plant originally installed in 2005(?) and beyond, the allocation between UMF and CF plant will be based on the average UMF/CF cost within each different type of "plant unit" (ex: 6" cast iron distribution main, 6" PVC distribution main, 4.5" hydrant, 5.25" hydrant, etc.). These percentages for each plant unit will be based on an analysis of each year's plant installation costs, by the unit, by the work order ... then averaged together within each different unit type.

When retiring plant originally installed prior to 2005(?), an overall percent allocation within each plant account (ex: 343's overall percent allocation will differ from 345's) will be used to determine UMF/CF allocation. These percentages for each plant account will be based on an analysis performed by the utility in 2005(?) of prior year UMF/CF allocations.

EXPLANATION OF METHODOLOGY USED BY UTILITY FOR DETERMINING ALLOCATION BETWEEN UTILITY/MUNI-FINANCED AND CUSTOMER-FINANCED PLANT VALUES FOR RETIREMENT PURPOSES IN REMAINING ACCOUNTS.:

This will be based on the known UMF/CF plant allocation for each different unit of plant. (Ex: Computer, Water Pump, Meter Testing Equipment.)

**If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.**

n/a

**If Additions, Account 300 (or 300.1), is nonzero, please explain.**

n/a

**If Retirements, Account 300 (or 300.1), is nonzero, please explain.**

n/a

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.**

Only Acct #343 installations exceed \$100,000, and per note above, no explanation is required.

**If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.**

None

**If Adjustments for any account are nonzero, please explain.**

None.

**If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.**

n/a

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

**If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.**

n/a

**If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.**

n/a

**If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.**

n/a

**If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.**

n/a

**If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.**

n/a

**If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.**

n/a

**If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.**

n/a

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

#### General footnotes

EXPLANATION OF METHODOLOGY WHICH WILL BE USED BEGINNING IN 2005 OR 2006 (WHENEVER IMPLEMENTATION OF AUTOMATED WORK ORDER SYSTEM IS COMPLETED) BY UTILITY FOR DETERMINING ALLOCATION BETWEEN UTILITY/MUNI-FINANCED AND CUSTOMER-FINANCED PLANT VALUES FOR RETIREMENT PURPOSES IN ACCOUNT #343, 345, AND 348.

When retiring plant originally installed in 2005(?) and beyond, the allocation between UMF and CF plant will be based on the average UMF/CF cost within each different type of "plant unit" (ex: 6" cast iron distribution main, 6" PVC distribution main, 4.5" hydrant, 5.25" hydrant, etc.). These percentages for each plant unit will be based on an analysis of each year's plant installation costs, by the unit, by the work order ... then averaged together within each different unit type.

When retiring plant originally installed prior to 2005(?), an overall percent allocation within each plant account (ex: 343's overall percent allocation will differ from 345's) will be used to determine UMF/CF allocation. These percentages for each plant account will be based on an analysis performed by the utility in 2005(?) of prior year UMF/CF allocations.

EXPLANATION OF METHODOLOGY USED BY UTILITY FOR DETERMINING ALLOCATION BETWEEN UTILITY/MUNI-FINANCED AND CUSTOMER-FINANCED PLANT VALUES FOR RETIREMENT PURPOSES IN REMAINING ACCOUNTS.:

This will be based on the known UMF/CF plant allocation for each different unit of plant. (Ex: Computer, Water Pump, Meter Testing Equipment.)

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

None

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

None

If Adjustments for any account are nonzero, please explain.

None

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

n/a

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

n/a

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

n/a

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

n/a

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

n/a

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

#### General footnotes

Depreciation rate listed for acct #332 on this utility/municipality financed schedule is 5.02%, which is the 2004 composite of the authorized rate of 3.30% on #332.1 water treatment equipment - air stripper and 6.00% on #332.2 water treatment equipment - chemical. The utility has utility-financed plant in both 332.1 and 332.2, which necessitated the composite depreciation rate.

If End of Year Balance is less than zero, please explain.

n/a

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

For account #392, we recorded a full year's depreciation expense in 2003, however, in 2003 this caused accumulated depreciation to exceed the plant balance. Because no additional vehicles were purchased in 2004, no additional depreciation expense was be recorded.

For account #397, we recorded a full year's depreciation expense in 2003, however, in 2003 this caused accumulated depreciation to exceed the plant balance. Therefore, unless additional equipment is purchased to make the plant balance exceed the accumulated depreciation balance, no additional depreciation expense will be recorded. No depreciation expense was recorded in 2004, as the average plant balance remained less than the ending accum. depr. balance.

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## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Acct #331, <\$131,472>; Acct #332, <\$149,968>; Acct #343, <279,842>; Acct #345, <\$224,472>; Acct #348, <\$55,204>; and Acct #391.1, <\$8,223>; Acct #392, <\$164>; and Acct #395, <\$51>. Per 2004 supplemental decision to PSC order 05-US-105, accumulated depr balances existing as of 1/1/2003 on contributed plant are to be transferred out of the Accum. Depr. schedule for utility/municipality financed plant, to Acct #253, a Regulatory Liability. From 253, the dollars will be written off over a 20-year amortization period, beginning in 2004. Note that Accum. Depr. on customer-financed plant was already recorded in 111.2 in 2003, AND it was left in 111.1, per PSC Order. This now removes the duplicate dollars from 111.1, transferring them to #253.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

#### General footnotes

Depreciation rate listed for acct #332 on this contributed schedule is 3.30%, which is the authorized rate on #332.1 water treatment equipment - air stripper. The utility has no contributed plant in 332.2, therefore, it was not necessary to list a composite depr rate on this contributed schedule.

If End of Year Balance is less than zero, please explain.

n/a

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

n/a

If Adjustments for any account are nonzero, please explain.

No adjustments.

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### Pumping & Power Equipment (Page W-19)

#### General footnotes

IDENTIFICATION #4: LOCATION WAUWATOSA ROAD.  
NOTE THAT THE PUMP WAS ORIGINALLY INSTALLED IN 1966, BUT WAS REBUILT IN 1995. BEGINNING IN 2004'S ANNUAL REPORT, 1995, THE YEAR OF THE REBUILD, WAS LISTED AS YEAR INSTALLED.

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### Water Mains (Page W-21)

#### General footnotes

There was no water main extended to new subdivisions or new customers in 2004.

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All water main installed was financed by the utility. The main was installed to replace existing main.

Explain all reported Adjustments.

No adjustments.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-21)

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

n/a

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

n/a

---

### Water Services (Page W-22)

#### General footnotes

n/a

Explain all reported Adjustments.

No adjustments.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

All water services installed were financed by the utility. The services were installed to replace existing services.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

n/a

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

n/a

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Other than for its own buildings, the utility does not own any service laterals beyond the curb stop. If the water is shut off at the curb stop (which is the case for some of our "seasonal" customers), the utility-owned service lateral is still pressurized, and therefore considered by the utility to be "in use." Please advise if this interpretation is not correct.

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### Meters (Page W-23)

Explain all reported adjustments.

n/a

If Tested During Year column total is zero, please explain.

n/a

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

n/a

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

n/a

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**Explain program for replacing or testing meters 1" or smaller.**

Our testing program is currently 10-12 years. In 2004, the number of meters tested is lower than usual due to the fact that the utility focused on testing meters that we were unable to test in the past several years. This represented customers we had trouble contacting and/or setting up appointments with. Thus, the number of meters tested in 2004 was only 164. In 2005, we are back to our normal testing procedure and have so far tested 320 meters.

**If 2-inch or greater meters are reported as residential, please explain.**

n/a

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

Yes, we are testing station meters every two years and replacing as needed.

---

### Hydrants and Distribution System Valves (Page W-24)

**General footnotes**

n/a

**If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.**

n/a

**If Hydrants Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 348) are zero, please explain.**

n/a

**Explain all reported Adjustments.**

No adjustments.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	8,077,905	7,906,541	<b>1</b>
<b>Total Sales of Electricity</b>	<b>8,077,905</b>	<b>7,906,541</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	9,143	9,888	<b>2</b>
Miscellaneous Service Revenues (451)	1,052	525	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	33,879	32,720	<b>5</b>
Interdepartmental Rents (455)	19,200	15,600	<b>6</b>
Other Electric Revenues (456)	2,886	18,989	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>66,160</b>	<b>77,722</b>	
<b>Total Operating Revenues</b>	<b>8,144,065</b>	<b>7,984,263</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	5,953,531	5,707,563	<b>8</b>
Transmission Expenses (560-573)	0	0	<b>9</b>
Distribution Expenses (580-598)	337,869	369,833	<b>10</b>
Customer Accounts Expenses (901-905)	117,619	121,715	<b>11</b>
Sales Expenses (911-916)	83,429	84,735	<b>12</b>
Administrative and General Expenses (920-932)	410,741	382,487	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>6,903,189</b>	<b>6,666,333</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	407,938	386,016	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	281,782	286,592	<b>16</b>
<b>Total Other Expenses</b>	<b>689,720</b>	<b>672,608</b>	
<b>Total Operating Expenses</b>	<b>7,592,909</b>	<b>7,338,941</b>	
<b>NET OPERATING INCOME</b>	<b>551,156</b>	<b>645,322</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	9,143	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>9,143</b>	
<b>Miscellaneous Service Revenues (451):</b>		
FEES FOR RECONNECTING METERS	1,052	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,052</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENTAL FROM TELEPHONE AND CABLE TV COMPANIES FOR ATTACHMENTS TO ELEC POLES	33,879	5
<b>Total Rent from Electric Property (454)</b>	<b>33,879</b>	
<b>Interdepartmental Rents (455):</b>		
RENT PAID BY THE WATER DEPT TO THE ELEC DEPT	19,200	6
<b>Total Interdepartmental Rents (455)</b>	<b>19,200</b>	
<b>Other Electric Revenues (456):</b>		
MISC. WHEELING COSTS FROM WE ENERGIES, SALES TX RET FEES, & MINOR RATE CLASS ADJ	2,886	7
<b>Total Other Electric Revenues (456)</b>	<b>2,886</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (500)	0	0	1
Fuel (501)	0	0	2
Steam Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	0	0	6
Miscellaneous Steam Power Expenses (506)	0	0	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	0	0	9
Maintenance of Structures (511)	0	0	10
Maintenance of Boiler Plant (512)	0	0	11
Maintenance of Electric Plant (513)	0	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (546)	0	0	25
Fuel (547)	0	0	26
Generation Expenses (548)	0	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	0	0	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	0	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	5,953,531	5,707,563	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
<b>Total Other Power Supply Expenses</b>	<b>5,953,531</b>	<b>5,707,563</b>	
<b>Total Power Production Expenses</b>	<b>5,953,531</b>	<b>5,707,563</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	4,646	4,568	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)	0	0	<b>51</b>
Station Expenses (582)	22,310	23,182	<b>52</b>
Overhead Line Expenses (583)	6,097	10,619	<b>53</b>
Underground Line Expenses (584)	26,797	33,996	<b>54</b>
Street Lighting and Signal System Expenses (585)	0	0	<b>55</b>
Meter Expenses (586)	16,330	20,272	<b>56</b>
Customer Installations Expenses (587)	2,820	1,004	<b>57</b>
Miscellaneous Distribution Expenses (588)	125,378	110,235	<b>58</b>
Rents (589)	0	0	<b>59</b>
Maintenance Supervision and Engineering (590)	4,646	4,488	<b>60</b>
Maintenance of Structures (591)	364	241	<b>61</b>
Maintenance of Station Equipment (592)	3,772	3,908	<b>62</b>
Maintenance of Overhead Lines (593)	59,860	90,276	<b>63</b>
Maintenance of Underground Lines (594)	32,259	31,741	<b>64</b>
Maintenance of Line Transformers (595)	2,522	1,271	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	27,850	30,628	<b>66</b>
Maintenance of Meters (597)	2,218	3,356	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)	0	48	<b>68</b>
<b>Total Distribution Expenses</b>	<b>337,869</b>	<b>369,833</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	12,342	12,481	<b>69</b>
Meter Reading Expenses (902)	22,102	18,756	<b>70</b>
Customer Records and Collection Expenses (903)	66,338	70,250	<b>71</b>
Uncollectible Accounts (904)	(683)	2,588	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)	17,520	17,640	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>117,619</b>	<b>121,715</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	0	0	<b>74</b>
Demonstrating and Selling Expenses (912)	5,929	6,635	<b>75</b>
Advertising Expenses (913)	77,500	78,100	<b>76</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)	0	0	<b>77</b>
<b>Total Sales Expenses</b>	<b>83,429</b>	<b>84,735</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	88,253	93,303	<b>78</b>
Office Supplies and Expenses (921)	10,959	6,804	<b>79</b>
Administrative Expenses Transferred -- Credit (922)	0	0	<b>80</b>
Outside Services Employed (923)	11,422	6,883	<b>81</b>
Property Insurance (924)	6,956	5,895	<b>82</b>
Injuries and Damages (925)	25,597	28,249	<b>83</b>
Employee Pensions and Benefits (926)	148,003	130,406	<b>84</b>
Regulatory Commission Expenses (928)	10,925	202	<b>85</b>
Duplicate Charges -- Credit (929)	0	0	<b>86</b>
Miscellaneous General Expenses (930)	46,618	42,562	<b>87</b>
Rents (931)	0	0	<b>88</b>
Maintenance of General Plant (932)	62,008	68,183	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>410,741</b>	<b>382,487</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>6,903,189</b>	<b>6,666,333</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent	WISC ADMIN CODE-PSC SECTION 109	229,768	235,023	<b>1</b>
Social Security	PAYROLL DISTRIBUTION	32,032	30,088	<b>2</b>
Wisconsin Gross Receipts Tax	BASED ON RURAL ELECTRIC SALES	11,171	11,962	<b>3</b>
PSC Remainder Assessment	BASED ON REVENUES	8,811	9,519	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>281,782</b>	<b>286,592</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.229770				3
County tax rate	mills		2.104200				4
Local tax rate	mills		7.557830				5
School tax rate	mills		11.461110				6
Voc. school tax rate	mills		2.227620				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.580530</b>				10
Less: state credit	mills		1.588850				11
<b>Net tax rate</b>	mills		<b>21.991680</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.557830</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.688730</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.246560</b>				17
<b>Total Tax Rate</b>	mills		<b>23.580530</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.901021</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.991680</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.814972</b>				21
Utility Plant, Jan. 1	\$	<b>13,691,813</b>	13,691,813				22
Materials & Supplies	\$	<b>312,830</b>	312,830				23
<b>Subtotal</b>	\$	<b>14,004,643</b>	<b>14,004,643</b>				24
Less: Plant Outside Limits	\$	<b>711,449</b>	711,449				25
<b>Taxable Assets</b>	\$	<b>13,293,194</b>	<b>13,293,194</b>				26
Assessment Ratio	dec.		0.872300				27
<b>Assessed Value</b>	\$	<b>11,595,653</b>	<b>11,595,653</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.814972</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>229,768</b>	<b>229,768</b>				30
Tax Equivalent per 1994 PSC Report	\$	211,930					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>229,768</b>					34



## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	77,602	258,250	34
Structures and Improvements (361)	441,564	0	35
Station Equipment (362)	1,181,236	0	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	995,617	168,116	38
Overhead Conductors and Devices (365)	1,129,377	149,960	39
Underground Conduit (366)	251,145	69,949	40
Underground Conductors and Devices (367)	2,897,911	251,176	41
Line Transformers (368)	1,358,318	152,759	42
Services (369)	714,766	34,964	43
Meters (370)	453,016	11,601	44
Installations on Customers' Premises (371)	10,998	307	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	1,075,678	25,900	47
<b>Total Distribution Plant</b>	<b>10,587,228</b>	<b>1,122,982</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	22,643	0	48
Structures and Improvements (390)	502,684	24,507	49
Office Furniture and Equipment (391)	48,424	13,772	50
Computer Equipment (391.1)	63,356	6,482	51
Transportation Equipment (392)	164,604	34,292	52
Stores Equipment (393)	9,808	0	53
Tools, Shop and Garage Equipment (394)	79,826	4,830	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)	0	0	335,852	34
Structures and Improvements (361)	0	0	441,564	35
Station Equipment (362)	0	0	1,181,236	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	33,737	(36)	1,129,960	38
Overhead Conductors and Devices (365)	35,526	(6,021)	1,237,790	39
Underground Conduit (366)	0	0	321,094	40
Underground Conductors and Devices (367)	135,959	(9,236)	3,003,892	41
Line Transformers (368)	72,024	0	1,439,053	42
Services (369)	2,648	(3,260)	743,822	43
Meters (370)	2,047	0	462,570	44
Installations on Customers' Premises (371)	197	280	11,388	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	9,293	(2,540)	1,089,745	47
<b>Total Distribution Plant</b>	<b>291,431</b>	<b>(20,813)</b>	<b>11,397,966</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	22,643	48
Structures and Improvements (390)	11,971	0	515,220	49
Office Furniture and Equipment (391)	9,097	0	53,099	50
Computer Equipment (391.1)	5,974	0	63,864	51
Transportation Equipment (392)	18,374	0	180,522	52
Stores Equipment (393)	0	0	9,808	53
Tools, Shop and Garage Equipment (394)	0	0	84,656	54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	40,213	27,211	55
Power Operated Equipment (396)	425,254	0	56
Communication Equipment (397)	231,423	2,174	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,588,235</b>	<b>113,268</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,175,463</b>	<b>1,236,250</b>	
 Common Utility Plant Allocated to Electric Department	 0	 0	 60
 <b>Total utility plant in service</b>	 <b>12,175,463</b>	 <b>1,236,250</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>				
Laboratory Equipment (395)	6,309	0	61,115	55
Power Operated Equipment (396)	0	0	425,254	56
Communication Equipment (397)	0	0	233,597	57
Miscellaneous Equipment (398)			0	58
Other Tangible Property (399)			0	59
<b>Total General Plant</b>	<b>51,725</b>	<b>0</b>	<b>1,649,778</b>	
<b>Total utility plant in service directly assignable</b>	<b>343,156</b>	<b>(20,813)</b>	<b>13,047,744</b>	
Common Utility Plant Allocated to Electric Department	0	0	0	60
<b>Total utility plant in service</b>	<b>343,156</b>	<b>(20,813)</b>	<b>13,047,744</b>	

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0



## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	153,166	3,484	38
Overhead Conductors and Devices (365)	87,050	3,170	39
Underground Conduit (366)	27,671	6,436	40
Underground Conductors and Devices (367)	716,672	26,207	41
Line Transformers (368)	0		42
Services (369)	125,505	5,802	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	345,395	18,101	47
<b>Total Distribution Plant</b>	<b>1,455,459</b>	<b>63,200</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	10,000	0	49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	17,727	76,922	51
Transportation Equipment (392)	1,180	0	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,962	(6)	148,682 38
Overhead Conductors and Devices (365)	3,543	(676)	86,001 39
Underground Conduit (366)	0	0	34,107 40
Underground Conductors and Devices (367)	38,185	(5,056)	699,638 41
Line Transformers (368)			0 42
Services (369)	438	(202)	130,667 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,955	(147)	359,394 47
<b>Total Distribution Plant</b>	<b>54,083</b>	<b>(6,087)</b>	<b>1,458,489</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)	0	0	10,000 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)	0	0	94,649 51
Transportation Equipment (392)	0	0	1,180 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>28,907</b>	<b>76,922</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,484,366</b>	<b>140,122</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>1,484,366</b>	 <b>140,122</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>105,829</b>
<b>Total utility plant in service directly assignable</b>	<b>54,083</b>	<b>(6,087)</b>	<b>1,564,318</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>54,083</b>	<b>(6,087)</b>	<b>1,564,318</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	265,823	3.18%	14,042	27
Station Equipment (362)	847,736	3.23%	38,154	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	63,364	3.75%	39,855	30
Overhead Conductors and Devices (365)	95,940	3.40%	40,242	31
Underground Conduit (366)	30,941	2.50%	7,153	32
Underground Conductors and Devices (367)	1,115,567	3.33%	98,265	33
Line Transformers (368)	542,557	3.03%	42,380	34
Services (369)	284,808	3.45%	25,161	35
Meters (370)	193,309	3.17%	14,512	36
Installations on Customers' Premises (371)	(1,917)	5.00%	560	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	425,196	3.33%	36,054	39
<b>Total Distribution Plant</b>	<b>3,863,324</b>		<b>356,378</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	281,737	2.50%	12,724	40
Office Furniture and Equipment (391)	34,393	6.25%	3,173	41
Computer Equipment (391.1)	29,220	14.29%	9,090	42
Transportation Equipment (392)	108,753	5.99%	10,339	43
Stores Equipment (393)	4,338	4.00%	392	44
Tools, Shop and Garage Equipment (394)	21,626	6.67%	5,486	45
Laboratory Equipment (395)	22,374	5.56%	2,817	46
Power Operated Equipment (396)	145,177	5.08%	21,590	47
Communication Equipment (397)	204,075	7.69%	17,880	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>851,693</b>		<b>83,491</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,715,017</b>		<b>439,869</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361	0	0	0	0	279,865	27
362	0	0	0	0	885,890	28
363					0	29
364	33,737	24,293	2,560	(9,851)	37,898	30
365	35,526	26,197	7,299	(13,265)	68,493	31
366	0	0	0	(3,533)	34,561	32
367	135,959	10,815	2,516	(238,449)	831,125	33
368	72,024	5,548	13,479	0	520,844	34
369	2,648	1,495	1,758	(45,435)	262,149	35
370	2,047	0	0	0	205,774	36
371	197	231	0	280	(1,505)	37
372	0				0	38
373	9,293	1,302	8,046	(81,579)	377,122	39
	<b>291,431</b>	<b>69,881</b>	<b>35,658</b>	<b>(391,832)</b>	<b>3,502,216</b>	
390	11,971	1,791	0	(325)	280,374	40
391	9,097	0	0	0	28,469	41
391.1	5,974	0	683	(6,333)	26,686	42
392	18,374	0	2,345	(114)	102,949	43
393	0	0	0	0	4,730	44
394	0	0	0	0	27,112	45
395	6,309	0	26,711	0	45,593	46
396	0	0	0	0	166,767	47
397	0	0	714	0	222,669	48
398					0	49
399					0	50
	<b>51,725</b>	<b>1,791</b>	<b>30,453</b>	<b>(6,772)</b>	<b>905,349</b>	
	<b>343,156</b>	<b>71,672</b>	<b>66,111</b>	<b>(398,604)</b>	<b>4,407,565</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>4,715,017</u></b>		<b><u>439,869</u></b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
	0				0   51
	<u>343,156</u>	<u>71,672</u>	<u>66,111</u>	<u>(398,604)</u>	<u>4,407,565</u>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	6,605	3.75%	5,660	30
Overhead Conductors and Devices (365)	6,629	3.40%	2,942	31
Underground Conduit (366)	4,072	2.50%	772	32
Underground Conductors and Devices (367)	214,581	3.33%	23,582	33
Line Transformers (368)	0			34
Services (369)	44,009	3.45%	4,419	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	88,206	3.33%	11,735	39
<b>Total Distribution Plant</b>	<b>364,102</b>		<b>49,110</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	575	2.50%	250	40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	8,866	14.29%	8,029	42
Transportation Equipment (392)	232	10.00%	118	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>9,673</b>		<b>8,397</b>	
<b>Total accum. prov. directly assignable</b>	<b>373,775</b>		<b>57,507</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361					0	27
362					0	28
363					0	29
364	7,962	4,099	27	(6)	225	30
365	3,543	1,600	495	(633)	4,290	31
366	0	0	0	0	4,844	32
367	38,185	2,698	593	(3,619)	194,254	33
368					0	34
369	438	162	281	(242)	47,867	35
370					0	36
371					0	37
372					0	38
373	3,955	225	2,367	(147)	97,981	39
	<b>54,083</b>	<b>8,784</b>	<b>3,763</b>	<b>(4,647)</b>	<b>349,461</b>	
390	0	0	0	0	825	40
391					0	41
391.1	0	0	0	0	16,895	42
392	0	0	0	0	350	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,070</b>	
	<b>54,083</b>	<b>8,784</b>	<b>3,763</b>	<b>(4,647)</b>	<b>367,531</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>373,775</b>		<b>57,507</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0   51
	<u>54,083</u>	<u>8,784</u>	<u>3,763</u>	<u>(4,647)</u>	<u>367,531</u>



**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned					
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)	
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	27		0	(5)	22	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)	11	2		1	14	3
Other: NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	42		1	(7)	34	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)	8	4		7	19	7
Other: NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	11		4	(6)	1	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)	2			3	5	11
Other: NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)	2				2	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)	0			3	3	15
Other: NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other: NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other: NONE					0	26

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	295	12
<b>Total</b>	<b>297</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>297</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	21,200	Tuesday	01/06/2004	18:00	11,642
February	02	19,836	Wednesday	02/04/2004	19:00	10,302
March	03	19,116	Monday	03/15/2004	19:00	10,800
April	04	17,703	Monday	04/19/2004	11:00	9,754
May	05	19,967	Thursday	05/20/2004	14:00	10,169
June	06	26,241	Tuesday	06/08/2004	14:00	10,795
July	07	25,770	Tuesday	07/13/2004	17:00	11,688
August	08	24,103	Monday	08/02/2004	17:00	11,432
September	09	25,355	Wednesday	09/15/2004	14:00	11,236
October	10	18,888	Friday	10/08/2004	11:00	10,465
November	11	20,249	Tuesday	11/30/2004	18:00	10,359
December	12	21,954	Wednesday	12/22/2004	18:00	11,566
<b>Total</b>		<b>260,382</b>				<b>130,208</b>

**System Name** CEDARBURG LIGHT & WATER COMM.

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam		0	1
Nuclear Steam		0	2
Hydraulic		0	3
Internal Combustion Turbine		0	4
Internal Combustion Reciprocating		0	5
Non-Conventional (wind, photovoltaic, etc.)		0	6
<b>Total Generation</b>		<b>0</b>	<b>7</b>
Purchases		130,208	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>130,208</b>	<b>15</b>
			<b>16</b>
<b>Disposition of Energy</b>			<b>17</b>
Sales to Ultimate Consumers (including interdepartmental sales)		125,637	18
Sales For Resale		0	19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		233	22
<b>Total Used by Company</b>		<b>233</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>125,870</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)		0	26
Distribution Losses		4,338	27
<b>Total Energy Losses</b>		<b>4,338</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>3.3316%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>130,208</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SERVICE	RG-1	4,989	41,474	1
RESIDENTIAL SERVICE - OPTIONAL TIME-OF-DAY	RG-2	59	778	2
<b>Total Sales for Residential Sales</b>		<b>5,048</b>	<b>42,252</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	36	8,883	3
SMALL POWER - OPTIONAL TIME-OF-DAY	CP-2	6	3,867	4
LARGE POWER - TIME-OF-DAY	CP-3	15	25,872	5
INDUSTRIAL POWER - TIME-OF-DAY	CP-4	3	26,278	6
GENERAL SERVICE	GS-1	745	15,548	7
GENERAL SERVICE - OPTIONAL TIME-OF-DAY	GS-2	11	558	8
INTERDEPARTMENTAL	MP-1	6	1,109	9
SECURITY LIGHTING	MS-1	43	72	10
<b>Total Sales for Commercial &amp; Industrial</b>		<b>865</b>	<b>82,187</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET LIGHTING	MS-1	2	1,158	11
DOWNTOWN STREET LIGHTING	MS-2	1	40	12
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>3</b>	<b>1,198</b>	
<b>Sales for Resale</b>				
NONE				13
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>5,916</b>	<b>125,637</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	2,841,141	246,501	<b>3,087,642</b>	<b>1</b>
0	0	46,065	4,570	<b>50,635</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>2,887,206</b>	<b>251,071</b>	<b>3,138,277</b>	
31,383	41,123	543,035	51,275	<b>594,310</b>	<b>3</b>
9,050	10,566	188,566	23,740	<b>212,306</b>	<b>4</b>
67,060	78,728	1,246,304	155,108	<b>1,401,412</b>	<b>5</b>
58,484	64,817	1,112,392	158,672	<b>1,271,064</b>	<b>6</b>
		1,025,073	91,168	<b>1,116,241</b>	<b>7</b>
		33,112	3,530	<b>36,642</b>	<b>8</b>
		57,482	6,717	<b>64,199</b>	<b>9</b>
		6,850	372	<b>7,222</b>	<b>10</b>
<b>165,977</b>	<b>195,234</b>	<b>4,212,814</b>	<b>490,582</b>	<b>4,703,396</b>	
0	0	177,500	5,996	<b>183,496</b>	<b>11</b>
0	0	52,530	206	<b>52,736</b>	<b>12</b>
<b>0</b>	<b>0</b>	<b>230,030</b>	<b>6,202</b>	<b>236,232</b>	
				<b>0</b>	<b>13</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>165,977</b>	<b>195,234</b>	<b>7,330,050</b>	<b>747,855</b>	<b>8,077,905</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
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Particulars		(b)	(c)			
(a)						
Name of Vendor		WPPI			1	
Point of Delivery		CEDARBURG			2	
Type of Power Purchased (firm, dump, etc.)		FIRM			3	
Voltage at Which Delivered		24900			4	
Point of Metering		CEDARBURG			5	
Total of 12 Monthly Maximum Demands -- kW		260,382			6	
Average load factor		68.5021%			7	
Total Cost of Purchased Power		5,953,531			8	
Average cost per kWh		0.0457			9	
On-Peak Hours (if applicable)		7:00 AM - 9:00 PM			10	
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	5,512	6,130			12
	February	4,968	5,334			13
	March	5,590	5,210			14
	April	4,969	4,785			15
	May	4,719	5,450			16
	June	5,637	5,158			17
	July	5,722	5,966			18
	August	5,791	5,640			19
	September	5,616	5,621			20
	October	5,089	5,376			21
	November	5,142	5,217			22
	December	5,902	5,664			23
	Total kWh (000)	64,657	65,551			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54



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**PRODUCTION STATISTICS****Particulars**  
**(a)****Plant**  
**(b)****Plant**  
**(c)****Plant**  
**(d)****Plant**  
**(e)**

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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

**Boilers**

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
N/A	0							1
NONE								2
<b>Total</b>							<b>0</b>	

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

**Prime Movers**

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
N/A	0						1
NONE							2
<b>Total</b>							<b>0</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
							1
							2
Total		0	0	0	0	0	

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
N/A	0	0	0	0			
Total							<u><u>0</u></u>

1

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
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**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	LAYTON	LINCOLN	MEQUON	NOWEST	SOWEST	1
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Total Capacity of Transformers in kVA	6,250	6,250	9,000	7,000	7,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	3,121	4,046	5,296	3,254	1,073	7
Dt and Hr of Such Maximum Demand	03/29/2004 12:00	06/08/2004 17:00	07/13/2004 17:00	08/01/2004 18:00	06/08/2004 18:00	8 9
Kwh Output	9,244,704	19,850,590	23,941,466	11,761,811	3,041,368	10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Total Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
Kwh Output						19

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						20
Voltage--High Side						21
Voltage--Low Side						22
Num. of Main Transformers in Operation						23
Capacity of Transformers in kVA						24
Number of Spare Transformers on Hand						25
15-Minute Maximum Demand in kW						26
Dt and Hr of Such Maximum Demand						27
Kwh Output						28

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,069	1,252	69,878	1
Acquired during year	113	82	5,922	2
<b>Total</b>	<b>6,182</b>	<b>1,334</b>	<b>75,800</b>	3
Retired during year	15	0	0	4
Sales, transfers or adjustments increase (decrease)	0	(104)	(4,346)	5
<b>Number end of year</b>	<b>6,167</b>	<b>1,230</b>	<b>71,454</b>	6
<b>Number end of year accounted for as follows:</b>				7
In customers' use	5,888	1,026	54,095	8
In utility's use	19	8	975	9
				10
Locked meters on customers' premises				11
In stock	260	196	16,384	12
<b>Total end of year</b>	<b>6,167</b>	<b>1,230</b>	<b>71,454</b>	13

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
NONE		0		1
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Ornamental</b>				
Fluorescent	18	57	4,308	2
Metal Halide/Halogen	70	9	2,721	3
Metal Halide/Halogen	175	51	38,554	4
Mercury Vapor	175	6	6,124	5
Mercury Vapor	400	2	4,791	6
Sodium Vapor	70	9	2,741	7
Sodium Vapor	100	283	144,090	8
Sodium Vapor	150	495	370,751	9
Sodium Vapor	250	380	617,582	10
Sodium Vapor	400	3	5,718	11
<b>Total</b>		<b>1,295</b>	<b>1,197,380</b>	
<b>Other</b>				
NONE		0		12
<b>Total</b>		<b>0</b>	<b>0</b>	



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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCOUNT #593, MAINT OF OVERHEAD LINES: 2003=\$90,276    2004=\$59,860

The primary reason for the decrease is the fact that costs incurred in 2004 to do tree trimming for line clearance, were \$26,000 lower in 2004 than in 2003. Other than that, general maintenance of overhead lines was less in 2004 than in 2003 as well. This understandably varies from year to year depending on true "maintenance" of the system, which can be effected by weather/storms.

ACCOUNT #928, REGULATORY COMMISSION EXPENSE: 2003=\$202    2004=\$10,925

The utility filed for an electric rate change in the summer of 2004.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

#### General footnotes

EXPLANATION OF METHODOLOGY USED BY UTILITY FOR DETERMINING ALLOCATION BETWEEN UTILITY/MUNI-FINANCED AND CUSTOMER-FINANCED PLANT VALUES FOR RETIREMENT PURPOSES IN ACCOUNT #364, 365, 366, 367, 369, 371 AND 373.

When retiring plant originally installed in 2004 and beyond, the allocation between UMF and CF plant will be based on the average UMF/CF cost within each different type of "plant unit" (ex: 40' poles, 45' poles, anchors, 1-PH equipment mounts, 3-PH equipment mounts, etc.). These percentages for each plant unit will be based on an analysis of each year's plant installation costs, by the unit, by the work order ... then averaged together within each different unit type.

When retiring plant originally installed prior to 2004, an overall percent allocation within each plant account (ex: 364's overall percent allocation will differ from 365's) will be used to determine UMF/CF allocation. These percentages for each plant account will be based on an analysis performed by the utility in 2004 of prior year UMF/CF allocations.

EXPLANATION OF METHODOLOGY USED BY UTILITY FOR DETERMINING ALLOCATION BETWEEN UTILITY/MUNI-FINANCED AND CUSTOMER-FINANCED PLANT VALUES FOR RETIREMENT PURPOSES IN REMAINING ACCOUNTS:

This will be based on the known UMF/CF plant allocation for each different unit of plant. (Ex: Computer, Substation Switchgear, Locating Tool.)

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

n/a

## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$100,000, please explain.

YEAR 2004 INSTALLATIONS GREATER THAN \$100,000 PER ACCOUNT:

ACCOUNT #360, LAND AND LAND RIGHTS, 2004 ADDITIONS = \$258,250

The utility purchased land in 2004 for construction of a new 138KV substation.

ACCOUNT #364, POLES, TOWERS & FIXTURES, 2004 ADDITIONS = \$168,116 (PLUS \$3,484 FINANCED BY CONTRIBUTIONS ... SEE 110.2)

Installations made up of 79 poles at a total cost of \$121,833; 59 anchors at a total cost of \$3,059; 98 down/head guys at a total cost of \$9,213; 74 equipment mounts at a total cost of \$11,043; 154 crossarms at a total cost of \$25,663; and 2 cluster mounts at a total cost of \$790. \$161,967 was associated with distribution rebuild projects being undertaken by the utility to replace aging and/or inadequate voltage infrastructure; primarily to upgrade voltage of distribution system and prepare it for new 138KV Substation which will be built in 2004 & 2005. These upgrades are being implemented per recommendations of a comprehensive Electric System Study performed by an outside consultant over the last couple of years. Once complete, the utility will experience a reduction in system losses and a discount on the cost of purchased power, resulting in long-term savings to utility customers. \$7,073 for primary and secondary line extensions for new customers, subdivisions. \$2,560 for replacement of plant "units" following a major wind storm which hit Cedarburg on 5/21/04.

ACCOUNT #365, OVERHEAD CONDUCTORS AND DEVICES, 2004 ADDITIONS = \$149,960

(PLUS \$3,170 FINANCED BY CONTRIBUTIONS ... SEE 110.2) Installations made up of 100 grounds at a total cost of \$10,125; 42,227 ft. of overhead conductor at a total cost of \$114,040; 62 cutouts at a total cost of \$6,453; 112 arrestors at a total cost of \$9,218; and 12 disconnect switches at a total cost of \$2,646, 2 GOLB switches at a total cost of \$10,649. \$144,632 was associated with distribution rebuild projects being undertaken by the utility to replace and upgrade aging and/or inadequate voltage infrastructure. \$6,437 for primary and secondary line extensions for new customers, subdivisions. \$2,062 for replacement of plant "units" following a major wind storm which hit Cedarburg on 5/21/04.

ACCOUNT #367, UNDERGROUND CONDUCTORS AND DEVICES, 2004 ADDITIONS = \$251,176

(PLUS \$26,207 FINANCED BY CONTRIBUTIONS ... SEE 110.2) Installation made up of 18 modules at a total cost of \$7,224; 27 pedestals at a total cost of \$7,292; 12 switchboxes at a total cost of \$22,365; 21,802 ft. of underground conductor at a total cost of \$164,691; 16 transformer pads/slabs at a total cost of \$8,099; 42 arrestors at a total cost of \$5,360; 42 elbow arrestors at a total cost of \$8,471; 14 primary risers at a total cost of \$8,753; and 16 secondary risers at a total cost of \$5,268, and 2 PMH-Type Gear at a total cost of \$35,858. \$228,970 was associated with distribution rebuild projects being undertaken by the utility to replace aging and/or inadequate voltage infrastructure; primarily to upgrade voltage of distribution system and prepare it for new 138KV Substation which will be built in 2004 & 2005. These upgrades are being implemented per recommendations of a comprehensive Electric System Study performed by an outside consultant over the last couple of years. Once complete, the utility will experience a reduction in system losses and a discount on the cost of purchased power, resulting in long-term savings to utility customers. \$43,622 for primary and secondary line extensions for new customers, subdivisions. \$790 for misc. routine and non-routine system maintenance.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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ACCOUNT #368, DISTRIBUTION TRANSFORMERS, 2004 ADDITIONS = \$152,759 (ALL UTILITY-FINANCED): Installations made up of:

3, 10 kVa Overhead Transformers @ avg. cost of \$680 ... total \$2,040  
3, 15 kVa Overhead Transformers @ avg. cost of \$765 ... total \$2,296  
15, 25 kVa Overhead Transformers @ avg. cost of \$850 ... total \$12,745  
7, 37.5 kVa Overhead Transformers @ avg. cost of \$1063 ... total \$7,442  
6, 50 kVa Overhead Transformers @ avg. cost of \$1,125 ... total \$6,751  
2, 75 kVa Overhead Transformers @ avg. cost of \$2,250 ... total \$4,500  
3, 100 kVa Overhead Transformers @ avg. cost of \$2,430 ... total \$7,290  
2, 167 kVa Overhead Transformers @ avg. cost of \$3,968 ... total \$7,935  
17, 25 kVa Underground Transformers @ avg. cost of \$1,264 ... total \$21,487  
6, 37.5 kVa Underground Transformers @ avg. cost of \$1,336 ... total \$8,017  
11, 50 kVa Underground Transformers @ avg. cost of \$1,395 ... total \$15,345  
2, 150 kVa Underground Transformers @ avg. cost of \$5,833 ... total \$11,665  
1, 225 kVa Underground Transformers @ avg. cost of \$6,341 ... total \$6,341  
3, 300 kVa Underground Transformers @ avg. cost of \$6,974 ... total \$20,923  
1, 1500 kVa Underground Transformers @ avg. cost of \$17,982 ... total \$17,982

YEAR 2003 RETIREMENTS GREATER THAN \$100,000 PER ACCOUNT:

ACCT #367, Underground Conductors and Devices: Retirements of \$110,281 of plant originally financed by Utility/Muni and \$35,526 of plant originally financed by Contributions. \$138,534 was associated with distribution rebuild projects being undertaken by the utility to replace aging and/or inadequate voltage infrastructure. \$6,392 was associated with primary and secondary line extensions for new customers, subdivisions. \$881 was associated with work performed at existing customers' requests such as individual conductor and overhead device replacements. RETIREMENTS MADE IN 2003 WERE ALLOCATED BASED ON PERCENT ALLOCATION BETWEEN UTILITY/MUNI FINANCED AND CONTRIBUTION FINANCED PLANT GOING BACK TO THE YEAR/BLOCK OF YEARS WHEN THE PLANT BEING RETIRED WAS ORIGINALLY INSTALLED. BREAKING THE FIGURES PROVIDED HERE DOWN BETWEEN UTILITY/MUNI FINANCED AND CONTRIBUTION FINANCED WAS THEREFORE NOT PRACTICAL. IF SUCH BREAKDOWN IS REQUIRED. PLEASE

If Retirements for any Accounts exceed \$100,000, please explain.

YEAR 2004 RETIREMENTS GREATER THAN \$100,000 PER ACCOUNT:

ACCT #367, UNDERGROUND CONDUCTORS AND DEVICES: RETIREMENTS OF \$135,959 OF PLANT ORIGINALLY UTILITY/MUNI-FINANCED (PLUS \$38,185 OF PLANT ORIGINALLY CUSTOMER-FINANCED) \$139,112 was associated with distribution rebuild projects being undertaken by the utility to replace aging and/or inadequate voltage infrastructure. \$34,433 was associated with primary and secondary line extensions for new customers, subdivisions. \$599 was associated with misc. replacements done for system maintenance, etc.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

**ADJUSTMENTS MADE IN 2004:**

**EXPLANATION FOR "ADJUSTMENT TYPE 1":** In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustment from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999. Some of the adjustments made in 2004 retired plant that should have been retired years ago. Dollars were minor.

**ADJUSTMENT TYPE 1 DOLLARS ...** Acct #364, <\$36>; Acct #365, <\$114>; Acct #367, <\$94>; Acct #369, <\$40>; Acct #371, \$280; Acct #373, <\$133>.

**EXPLANATION FOR "ADJUSTMENT TYPE 2":** In 2002 and 2003, the utility's automated work order system did not retire proper footages of wire on some of its work orders. This resulted in significant "under-retirements" in 365, 367, 369 and 373. This was corrected through the adjustments outlined below, in 2004.

**ADJUSTMENT TYPE 2 DOLLARS ...** Acct #365, <\$5,907>; Acct #367, <\$10,580>; Acct #369, <\$3,221>; and Acct #373, <\$2,407>.

**ADJUSTMENT TYPE 3 EXPLANATION AND DOLLARS:** When a work order was closed in 2003, it was believed that a certain amount would be "customer-financed," and it was recorded to plant accordingly. However, in 2004, the customer-financed portion was revised, resulting in a need to "shift" \$1,437 from CF to UMF, in Acct #367.

**If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.**

n/a, the Substation Equipment schedule is filled in.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

#### General footnotes

EXPLANATION OF METHODOLOGY USED BY UTILITY FOR DETERMINING ALLOCATION BETWEEN UTILITY/MUNI-FINANCED AND CUSTOMER-FINANCED PLANT VALUES FOR RETIREMENT PURPOSES IN ACCOUNT #364, 365, 366, 367, 369, 371 AND 373.

When retiring plant originally installed in 2004 and beyond, the allocation between UMF and CF plant will be based on the average UMF/CF cost within each different type of "plant unit" (ex: 40' poles, 45' poles, anchors, 1-PH equipment mounts, 3-PH equipment mounts, etc.). These percentages for each plant unit will be based on an analysis of each year's plant installation costs, by the unit, by the work order ... then averaged together within each different unit type.

When retiring plant originally installed prior to 2004, an overall percent allocation within each plant account (ex: 364's overall percent allocation will differ from 365's) will be used to determine UMF/CF allocation. These percentages for each plant account will be based on an analysis performed by the utility in 2004 of prior year UMF/CF allocations.

EXPLANATION OF METHODOLOGY USED BY UTILITY FOR DETERMINING ALLOCATION BETWEEN UTILITY/MUNI-FINANCED AND CUSTOMER-FINANCED PLANT VALUES FOR RETIREMENT PURPOSES IN REMAINING ACCOUNTS:

This will be based on the known UMF/CF plant allocation for each different unit of plant. (Ex: Computer, Substation Switchgear, Locating Tool.)

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions or Retirements for any Accounts exceed \$100,000, please explain.

None of the installations for "customer-financed" plant exceeded \$100,000 in any individual plant account.

If Retirements for any Accounts exceed \$100,000, please explain.

None of the retirements for "customer-financed" plant exceeded \$100,000 in any individual plant account.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

#### ADJUSTMENTS MADE IN 2004:

EXPLANATION FOR "ADJUSTMENT TYPE 1": In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustment from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999. Some of the adjustments made in 2004 retired plant that should have been retired years ago. Dollars were minor.

ADJUSTMENT TYPE 1 DOLLARS ... Acct #364, <\$6>; Acct #365, <\$52>; Acct #367, <\$33>; Acct #369, \$40; Acct #373, <\$147>.

EXPLANATION FOR "ADJUSTMENT TYPE 2": In 2002 and 2003, the utility's automated work order system did not retire proper footages of wire on some of its work orders. This resulted in significant "under-retirements" in 365, 367, 369 and 373. This was corrected through the adjustments outlined below, in 2004.

ADJUSTMENT TYPE 2 DOLLARS ... Acct #365, <\$623>; Acct #367, <\$3,586>; and Acct #369, <\$242>.

ADJUSTMENT TYPE 3 EXPLANATION AND DOLLARS: When a work order was closed in 2003, it was believed that a certain amount would be "customer-financed," and it was recorded to plant accordingly. However, in 2004, the customer-financed portion was revised, resulting in a need to "shift" \$1,437 from CF to UMF, in Acct #367 (so a <\$1,437> to CF plant).

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1)

#### General footnotes

The utility received a letter from the Public Service Commission in 2004 stating that the utility's Cost of Removal as being recorded is eventually going to create Accumulated Depreciation to max out. The PSC suggested considering lowering the depreciation rates in the specific accounts where the Cost of Removal was fairly high. The utility is in the process of reviewing its cost allocation method for splitting labor between installation and removal, and it appears the allocation factors which have been used since 1999 have been too high, resulting in the higher than normal Cost of Removal. These allocation factors will be reduced in 2005.

The utility still calculates a composite depreciation rate for acct #392 and #396 based on the combination of individual depreciation calculations on each vehicle and piece of power-operated equipment.

#### If End of Year Balance is less than zero, please explain.

Acct. #371, Accum. Depr. began the year 2004 with a credit balance. Reasons goes back to 1999 when a field inventory was done of the utility's electrical distribution system, and in the process, some plant was reclassified, causing a credit balance in accumulated depreciation.

#### If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

n/a

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1)

If Adjustments for any account are nonzero, please explain.

Acct #364, <\$36> adjustment; Acct #365, <\$156> adjustment; Acct #367, <\$94> adjustment; Acct #371, \$280 adjustment; Acct #373, <\$133> adjustment. In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is typically zero, as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999; however, when units of plant which were included in the plant value determined through the CAD system in 1999 are found to have a higher quantity than really exists in the field, the duplicate units are being retired which does affect (reduce) the overall plant balance. Also, shifts which result from use of each year's percentage allocation between UMF and CF plant, may cause the net effect within UMF or CF individually, not to be "zero."

Acct #365, <\$6,199> adjustment; Acct #367, <\$11,161> adjustment; Acct #369, <\$3,425> adjustment; and Acct #373, <\$2,562> adjustment. In 2002 and 2003, the utility's automated work order system did not retire proper footages of wire on some of its work orders. This resulted in significant "under-retirements" in 365, 367, 369 and 373. This was corrected through adjustments to plant as shown on the plant schedule. Accumulated Depreciation was also corrected to reflect the retirement that should have occurred in 2002 and 2003, and for the depreciation expense which had been recorded in 2002 and 2003, that should not have been recorded. Note that 100% of the adjustment to Accum. Depr. was made to UMF A/D, as the portion properly assignable to CF A/D was very minor and would have potentially resulted in a need to adjust the planned and PSC approved 20-year amortization of contributions transferred to #253 on plant retired prior to 2003.

Acct #364, <9,815>; Acct #365, <\$6,910>; Acct #366, <\$3,533>; Acct #367, <\$227,194>; Acct #369, <\$42,010>; and Acct #373, <\$78,884>; Acct #390, <325>; Acct #391.1, <\$6,333>; and Acct #392, <\$114>. Per 2004 supplemental decision to PSC order 05-US-105, accumulated depr balances existing as of 1/1/2003 on contributed plant are to be transferred out of the Accum. Depr. schedule for utility/municipality financed plant, to Acct #253, a Regulatory Liability. From 253, the dollars will be written off over a 20-year amortization period, beginning in 2004. Note that Accum. Depr. on customer-financed plant was already recorded in 111.2 in 2003, AND it was left in 111.1, per PSC Order. This now removes the duplicate dollars from 111.1, transferring them to #253.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

#### General footnotes

The utility received a letter from the Public Service Commission in 2004 stating that the utility's Cost of Removal as being recorded is eventually going to create Accumulated Depreciation to max out. The PSC suggested considering lowering the depreciation rates in the specific accounts where the Cost of Removal was fairly high. The utility is in the process of reviewing its cost allocation method for splitting labor between installation and removal, and it appears the allocation factors which have been used since 1999 have been too high, resulting in the higher than normal Cost of Removal. These allocation factors will be reduced in 2005.

The utility still calculates a composite depreciation rate for acct #392 and #396 based on the combination of individual depreciation calculations on each vehicle and piece of power-operated equipment.

**If End of Year Balance is less than zero, please explain.**

n/a

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.**

n/a

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If Adjustments for any account are nonzero, please explain.

Acct #364, <\$6> adjustment; Acct #365, <\$10> adjustment; Acct #367, <\$33> adjustment; Acct #373, <\$147> adjustment. In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is typically zero, as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999; however, when units of plant which were included in the plant value determined through the CAD system in 1999 are found to have a higher quantity than really exists in the field, the duplicate units are being retired which does affect (reduce) the overall plant balance. Also, shifts which result from use of each year's percentage allocation between UMF and CF plant, may cause the net effect within UMF or CF individually, not to be "zero."

Acct #365, <\$623> adjustment; Acct #367, <\$3,586> adjustment; and Acct #369, <\$242> adjustment. In 2002 and 2003, the utility's automated work order system did not retire proper footages of wire on some of its work orders. This resulted in significant "under-retirements" in 365, 367, 369 and 373. This was corrected through adjustments to plant as shown on the plant schedule. Accumulated Depreciation was also corrected to reflect the retirement that should have occurred in 2002 and 2003, and for the depreciation expense which had been recorded in 2002 and 2003, that should not have been recorded. Note that 100% of the adjustment to Accum. Depr. was made to UMF A/D, as the portion properly assignable to CF A/D was very minor and would have potentially resulted in a need to adjust the planned and PSC approved 20-year amortization of contributions transferred to #253 on plant retired prior to 2003.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Transmission and Distribution Lines (Page E-14)

#### General footnotes

The beginning of the year balances were derived from end of year balances at 12/31/03, and then split between overhead urban/rural and underground urban/rural line.

The adjustment of <5> in overhead 2.4/4.16 kV line is a combination of two factors:

- 1) In 2003, we overstated overhead urban line when extracting data from our automated mapping system because we duplicated wire within the same span on multiple locations. This miscalculation caused an adjustment of <4> miles in overhead urban line.
- 2) In 2003, when extracting data from the automated mapping system, we had several spans coded incorrectly, which put them in the wrong category. This represents <1> mile of line out of the 2.4/4.16 kV overhead urban line.

The adjustment of 1 in the 14.4/24.9 kV overhead urban line represents the transfer from 2.4/4.16 kV line from the incorrect coding in 2003.

The adjustment of <7> in 2.4/4.16 kV and 7 in 14.4/24.9 kV in urban underground line represents a transfer from 2.4/4.16 to 14.4/24.9 due to incorrect coding of wire spans in 2003.

The adjustment of <6> in 2.4/4.16 kV rural overhead line is a result of:

- 1) In 2003, when extracting data from the automated mapping system, we had several spans coded incorrectly, which put them in the wrong category. This represents <6> mile of line out of the 2.4/4.16 kV rural line.

The adjustment of 3 in the 14.4/24.9 kV overhead rural line represents the transfer from 2.4/4.16 kV line from the incorrect coding in 2003.

The adjustment of 3 in the 14.4/24.9 kV underground rural line represents the transfer from 2.4/4.16 kV line from the incorrect coding in 2003.

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### Substation Equipment (Page E-27)

#### General footnotes

Beginning with 2004's Annual Report, the utility is listing only "utility-owned" substations. "Customer-owned" equipment is no longer being listed.

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### Electric Distribution Meters & Line Transformers (Page E-28)

#### General footnotes

Please note that the 104 transformers listed in column (c) under sales, transfers or adjustments were all sold in 2004. They were also retired from account #368 in 2004, so we were unsure whether to list them on line 4 as a retirement or on line 5 as a sale, so chose to list them as "sold". Please advise if this is incorrect.

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